

MISSOURI DEPARTMENT OF REVENUE
JEFFERSON CITY, MO 65105-2200

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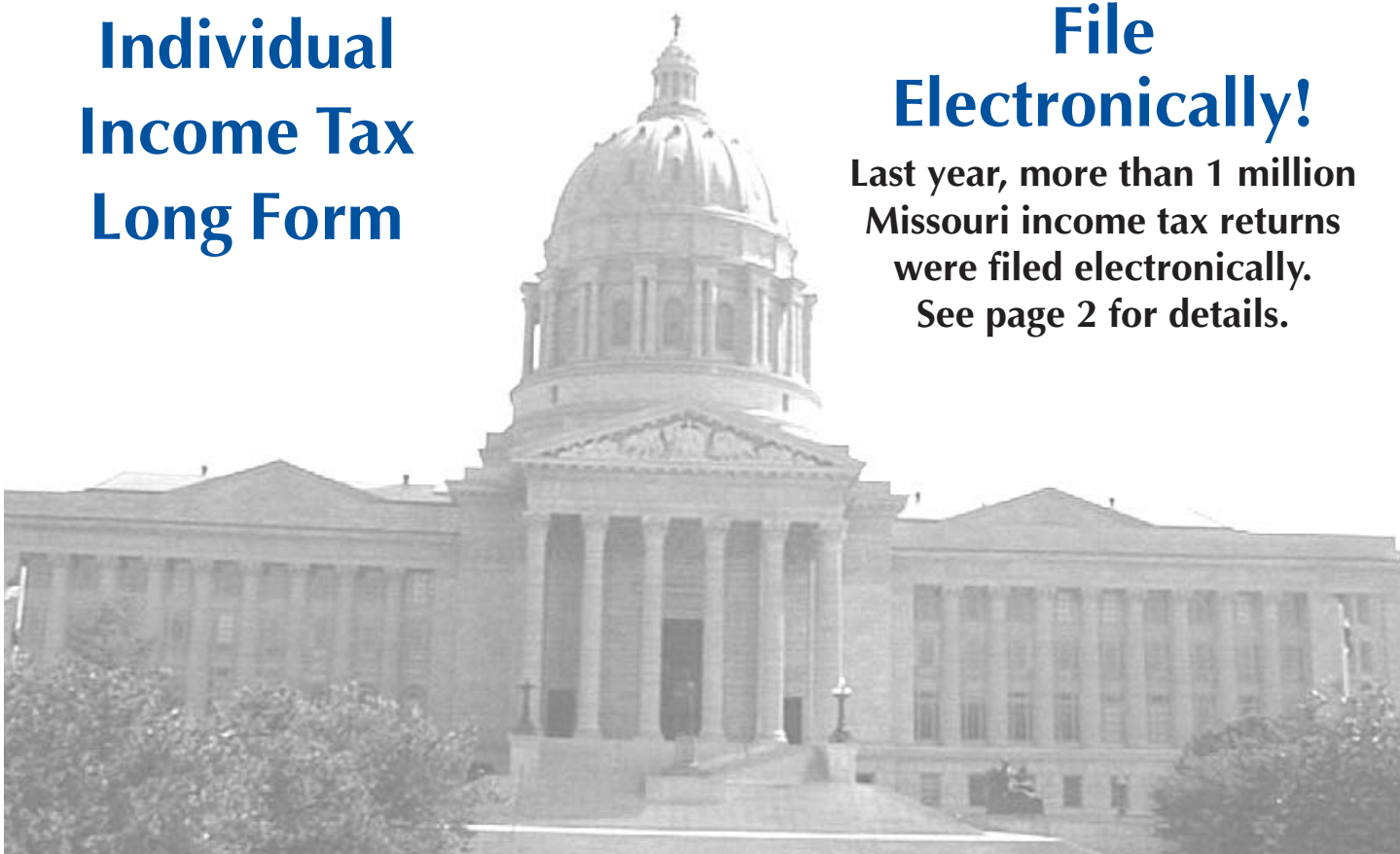
MISSOURI

2003 Form MO-1040

**Individual
Income Tax
Long Form**

**File
Electronically!**

Last year, more than 1 million
Missouri income tax returns
were filed electronically.
See page 2 for details.



Visit our web site at **www.dor.mo.gov/tax**

B-1040

MO 860-1803 (11-2003)

ELECTRONIC FILING OPTIONS



Federal/State E-file: Missouri, in cooperation with the Internal Revenue Service (IRS), offers a joint federal/state filing of individual income tax returns. There are two ways that you may e-file your federal and state income tax returns:

- 1) You can electronically file your federal and state returns online from web sites provided by approved software providers. Many providers offer free filing if you meet certain conditions. A list of approved links can be found at **www.dor.mo.gov/tax**.
- 2) You can have a tax preparer (if approved by the IRS) electronically file your federal and state returns for you, usually for a fee. A list of approved tax preparers can be found at **www.dor.mo.gov/tax**.

Benefits of Electronic Filing

- **Convenience:** You can electronically file 24 hours a day, 7 days a week.
- **Security:** Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.
- **Accuracy:** Electronic filed returns have up to 13 percent fewer errors than paper returns.
- **Direct Deposit:** You can have your refund direct deposited into your bank account.
- **Proof of Filing:** An acknowledgment is issued when your return is received and accepted.

Visit our web site at: **www.dor.mo.gov/tax**

In addition to electronic filing information found on our web site, you can:

- E-mail us
- Get the status of your refund or balance due
- Pay your taxes online
- Get answers to frequently asked questions
- Use our Fill-in Forms that Calculate
- Download Missouri and Federal tax forms

2-D Barcode Filing—If you are not ready to give up that paper return, you should consider 2-D Barcode Filing.

The software encodes all your tax information into a 2-D

barcode, which allows your return to be processed in a fraction of the time it takes to process a traditional paper return. If you use software to prepare your return, check our web site for approved 2-D barcode software companies.



Do You Have the Correct Tax Book?

Form MO-1040 is Missouri's long form. It is a universal form that can be used by anyone.

If you **do not** have any of the special filing situations described below and you choose to file a paper tax return, try filing a short form. The short forms are less complicated and provide only the necessary information for specific tax filing situations.

YOU MUST FILE FORM MO-1040 IF ONE OR MORE OF THE FOLLOWING APPLIES:

- You claim:
 - a. A pension exemption and/or property tax credit and you also have other special filing situations. (If you do not have any other special filing situations described in this column, you can use Form MO-1040P—Short Form to file your taxes and claim the property tax credit/pension exemption.);
 - b. Miscellaneous tax credits (taken on Form MO-TC); and/or
 - c. A credit for payment made with the filing of a Form MO-60, Application for Extension of Time to File.
- You have any of the following Missouri modifications:
 - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
 - b. Nonqualified distribution received from the Missouri Savings for Tuition Program (MO\$T);
 - c. Interest on federal exempt obligations;
 - d. Interest on state and local obligations;
 - e. Capital gain exclusion;
 - f. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MO\$T);
 - g. Enterprise zone modification;
 - h. Positive or negative adjustments related to the bonus depreciation; and/or
 - i. Net operating loss carryback/carryforward.
- You are claiming a deduction for dependent(s) age 65 or older.
- You owe a penalty for underpayment of estimated tax.
- You are filing an amended return.
- You owe recapture tax on a lump sum distribution included on Federal Form 1040, Line 41.
- You owe recapture tax on low income housing credit.
- You are a nonresident entertainer or a professional athlete.
- You are a fiscal year filer.

If you qualify to use a short form, visit www.dor.mo.gov/tax to select the easiest form.

To Obtain Forms:

- Access www.dor.mo.gov/tax
- Call (800) 877-6881.
- Visit Department of Revenue Tax Assistance Centers (page 44), Motor Vehicle Branch and License Offices.
- Call the Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the forms you need.
- Write Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022.
- TDD: (800) 735-2966 or fax (573) 526-1881.

If you need to obtain a federal form you can access the IRS web site at www.irs.gov.

What's New on Form MO-1040?

Form MO-CR was revised to add columns for yourself and your spouse.

Important Filing Information

This information is for guidance only and does not state the complete law.

FILING REQUIREMENTS

You do not have to file a Missouri return if you are not required to file a federal return.

If you are required to file a federal return, you may not have to file a Missouri return if you:

- are a resident and have less than \$1,200 of Missouri adjusted gross income;
- are a nonresident with less than \$600 of Missouri income; or
- your Missouri adjusted gross income is less than the amount of your standard deduction plus the exemption amount for your filing status.

Note: If you are not required to file a Missouri return, but you received a Form W-2 stating you had Missouri tax withheld, you must file your Missouri return to get a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may change your Form MO W-4 to "exempt" so your employer will not withhold Missouri tax.

WHEN TO FILE

Calendar year taxpayers must file no later than **April 15, 2004**. Late filing will subject taxpayers to charges for interest and additions to tax. Fiscal year filers must file no later than the 15th day of the fourth month following the close of their taxable year.

EXTENSION OF TIME TO FILE

You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund. If you need additional time to file

your Missouri income tax return, and do not expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An automatic extension of time to file will be granted until August 15, 2004.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. Attach a copy of your federal extension (Federal Form 4868 or 2688) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of the return.

Remember: An extension of time to file does not extend the time to pay. A 5 percent additions to tax will apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

LATE FILING AND PAYMENT

Simple interest is charged on all delinquent taxes. The rate will be updated annually and can be found on our web site at www.dor.mo.gov/tax.

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The additions to tax cannot exceed 25 percent.

If you are unable to pay the tax owed in full on the due date, you may request a Payment Plan by completing Form 4338, Individual Income Tax Payment Request. See "To Obtain Forms" on this page for information on how to obtain Form 4338.

WHERE TO MAIL YOUR RETURN

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

**Department of Revenue
P.O. Box 500
Jefferson City, MO 65106-0500.**

If you have a **balance due**, mail your return, payment, and all required attachments to:

**Department of Revenue
P.O. Box 329
Jefferson City, MO 65107-0329.**

DOLLARS AND CENTS

Rounding is required on your tax return. Zeros have been placed in the cents columns on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

*Example: Round \$32.49 down to \$32.00
Round \$32.50 up to \$33.00*

REPORT OF CHANGES IN FEDERAL TAXABLE INCOME

When your federal taxable income or federal tax liability is changed as a result of an audit or notification by the Internal Revenue Service, or if you file an amended federal income tax return, you must report such change by filing an amended Missouri income tax return with the Department of Revenue within 90 days of the change. Failure to notify the Department of Revenue properly within the 90 day period extends the statute of limitations to one year after the Department of Revenue becomes aware of such determination either from the Internal Revenue Service or the filing of the amended return. You will be subject to interest and additions to tax charges if you owe additional tax to Missouri.

AMENDED RETURN

To file an amended individual income tax return, use Form MO-1040. Check the box at the top of the form. Complete Forms MO-1040 and MO-A, pages 1 and 2, using corrected figures. **Attach all schedules along with a copy of your federal changes and your amended federal return.** If you are due a refund, mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. If you have an amount due, mail to Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.

FILL-IN FORMS THAT CALCULATE

Access www.dor.mo.gov/tax to enter your tax information and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the return.

MISSOURI RETURN INQUIRY

The Department of Revenue has an individual income tax return inquiry web site. The site is available 24 hours a day to check on the status of your **current year return** and can be accessed by visiting our web site at www.dor.mo.gov/tax. The following information is required to obtain the status of the Missouri return: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund or balance due in whole dollars.

For more information and examples (for residents, nonresidents, military personnel, and residents with other state income) visit www.dor.mo.gov/tax.

RESIDENT

A resident is an individual who either 1) maintained a domicile in Missouri or 2) did not maintain a domicile in Missouri but did have permanent living quarters and spent more than 183 days of the taxable year in Missouri.

Exception: An individual domiciled in Missouri who did not maintain permanent living quarters in Missouri and did maintain permanent living quarters elsewhere, and

spent 30 days or less of the taxable year in Missouri is not a resident.

Domicile: The place an individual intends to be his/her permanent home; a place that he/she intends to return to whenever absent. A domicile, once established, continues until the individual moves to a new location with the true intention of making his/her permanent home there. An individual can have only one domicile at a time.

NONRESIDENT

A nonresident is an individual who does not meet the definition of resident. If required to file, nonresidents with income from another state must use Form MO-NRI to determine income percentages.

NONRESIDENT ALIEN SPECIAL FILING INSTRUCTIONS

If you do not have a social security number, enter your identifying number in the social security number space provided.

Enter on Form MO-1040, Line 1 the amount from Federal Form 1040NR, Line 33 or Federal Form 1040NR-EZ, Line 10.

Filing Status

If you marked Box 1 or 2 on the Federal Form 1040NR; or Box 1 on Federal Form 1040NR-EZ, check Box A on Form MO-1040.

If you marked Box 3 or 4 and did not claim your spouse as an exemption on Federal Form 1040NR, check Box D on Form MO-1040.

If you marked Box 3 or 4 and claimed your spouse as an exemption on Federal Form 1040NR, check Box E on Form MO-1040.

If you marked Box 5 on Federal Form 1040NR; or Box 2 on Federal Form 1040NR-EZ, check Box D on Form MO-1040.

If you marked Box 6 on Federal Form 1040NR, check Box G on Form MO-1040.

Itemized Deductions

Nonresident aliens who are required to itemize their deductions for federal purposes must also itemize deductions on their Missouri return. Please see instructions for Form MO-A, page 12.

Federal Tax Deduction

Enter on Form MO-1040, Line 10 the amount from Federal Form 1040NR, Line 50 minus Line 40; or the amount from Federal Form 1040NR-EZ, Line 15.

Enter on Form MO-1040, Line 11 the amount from Federal Form 1040NR, Lines 40, 42, and 53.

Attach a complete copy of your federal return and all supporting documentation.

For all other lines of Form MO-1040, see instructions starting on page 5.

PART-YEAR RESIDENT

A part-year resident is treated as a nonresident. However, a part-year resident may

determine tax as a resident for the entire year. A part-year resident may use Form MO-CR to take a credit for taxes paid to another state or Form MO-NRI to determine income percentages.

MILITARY PERSONNEL

The Soldiers and Sailors Civil Relief Act prevents military personnel from being taxed on military income by any state other than their home of record state.

Missouri Home of Record

If you entered the armed forces in Missouri, your home of record is presumed to be Missouri and you are presumed to be domiciled in Missouri.

Missouri Home of Record—Stationed Outside Missouri

If you: (a) maintained no permanent living quarters in Missouri during the year; (b) maintained permanent living quarters elsewhere; and (c) did not spend more than 30 days of the year in Missouri; you are considered a *nonresident* for tax purposes and your military pay, interest, and dividend income are not taxable to Missouri. Complete Form MO-NRI and attach to Form MO-1040.

If your spouse remains in Missouri while you are stationed outside Missouri, your total income, including your military pay, is taxable to Missouri.

Missouri Home of Record—Stationed in Missouri

If your home of record is Missouri and you are stationed in Missouri due to military orders, all of your income, including your military pay, is taxable to Missouri.

Missouri Home of Record—Entering or Leaving the Military

If you are entering or leaving the military, Missouri is your home of record, and you spend more than 30 days in Missouri, your total income, including your military pay, is taxable to Missouri.

Non-Missouri Home of Record—Stationed in Missouri

The military pay of nonresident military personnel stationed in Missouri due to military orders is not taxable to Missouri. Complete Form MO-NRI only (a Missouri return is not required). However, any income earned by you or your spouse in Missouri, other than military pay, is taxable to Missouri. If this applies, complete Form MO-1040 and attach Form MO-NRI.

OTHER STATE INCOME

You must begin the Form MO-1040 with your total federal adjusted gross income, as reported on your federal return. Lines 1 through 24 of the return are computed as if you are a full-year resident. Tax (Line 24) is computed on all your income, and is then reduced by a resident credit (Line 25), or by a Missouri income percentage (Line 26).

The result is a prorated Missouri tax liability (Line 27) based only on the income earned in Missouri.

DECLARATION OF ESTIMATED TAX

Residents and nonresidents are required to make a declaration of estimated tax if their Missouri estimated tax is expected to be at least \$100. If you are required to make estimated tax payments, you must do so by remitting your tax payment along with Form MO-1040ES, Estimated Tax Declaration for Individuals. Failure to file Form MO-1040ES and make timely payments will result in interest being charged on the underpaid amount.

ADDRESS CHANGE

If you move after filing your return, notify both the post office serving your old address and the **Department of Revenue** of your address change. Address change requests should be mailed to: **Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200**. This will help forward any refund check or correspondence to your new address.

COMPOSITE RETURN

Businesses filing a composite return on behalf of their nonresident partners or shareholders should use Form MO-1040. Attach a schedule listing the name, address, identification number, and amount of each nonresident partner and/or shareholder's income from Missouri sources to Form MO-1040. Write "composite return" at the top of Form MO-1040. Refer to Missouri Regulation 12 CSR 10-2.190 for complete filing instructions.

Note: The tax rate for a composite return is 6 percent. For more information, visit www.dor.mo.gov/tax/business/forms/composite.pdf.

CONSUMER'S USE TAX

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax. See Form 4340, Consumer's Use Tax Return, included in this book, for more information. **The due date for Form 4340 is April 15, 2004.**

TAXPAYER BILL OF RIGHTS

To obtain a copy of the *Taxpayer Bill of Rights*, you can access our web site at www.dor.mo.gov/tax, or call (800) 877-6881.

FORM MO-1040

Information to Complete Form MO-1040

Important: Complete your federal return first.

If you are filing a fiscal year return, indicate the beginning and ending dates on the line provided near the top of Form MO-1040.

NAME, ADDRESS, ETC.

If all the address information is correct on the preprinted label (if available), attach the label to the Form MO-1040 and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

If the taxpayer or spouse died in 2003, check the appropriate box and write the date of death after the decedent's first name in the name and address area of the return. If a refund is due to the deceased taxpayer, attach a copy of Federal Form 1310.

Enter your county of residence and the number of the public school district in which you reside. See school district listing on pages 40 and 41. (If you are a nonresident, you should enter 347 for the school district number and "NONR" for the county. If you were a part-year resident, enter the Missouri school district number and county in which you last resided.)

AGE 65 OR OLDER AND/OR BLIND

If you or your spouse were age **65 or older** or **blind** and qualified for these deductions on your 2003 federal return, check the appropriate boxes.

100 PERCENT DISABLED PERSON

You may check the box **100 percent disabled** if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

A claimant is not required to be gainfully employed prior to such disability to qualify for a property tax credit. You may visit www.dor.mo.gov/tax to learn more about the property tax credit claim.

NON-OBLIGATED SPOUSE

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. The Internal Revenue Service (IRS) is not a state

agency and debts owed to the IRS are **excluded** from the non-obligated spouse apportionment.

FIGURE YOUR MISSOURI ADJUSTED GROSS INCOME

Missouri requires the division of income between spouses. Taxpayers filing a combined return pay less tax by dividing the income between spouses and then determining the tax amount for each person's income.

You must begin your Missouri return with your total federal adjusted gross income, even if you have income from a state other than Missouri.

LINE 1 — FEDERAL ADJUSTED GROSS INCOME

If your filing status is "**married filing combined**" and both spouses are reporting income, use the worksheet on page 6 to split income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income you reported on your federal return. For **all other filing statuses**, use the chart below to determine your Federal Adjusted Gross Income.

FEDERAL FORM	LINE
Federal Form 1040	Line 34
Federal Form 1040A	Line 21
Federal Form 1040EZ	Line 4
Federal Telefile	Line 1

If you include loss(es) of \$1,000 or more on Line 1, you must attach a copy of Federal Form 1040 (pages 1 and 2).

Missouri Modifications

Before completing Lines 2, 3, and 4, read the Information to Complete Form MO-A, Part 1, page 10.

LINE 2 — TOTAL ADDITIONS

Enter the total additions amount from Form MO-A, Part 1, Line 5.

LINE 4 — TOTAL SUBTRACTIONS

Enter the total subtractions amount from Form MO-A, Part 1, Line 11.

LINE 7 — INCOME PERCENTAGES

To calculate your income percentage for Line 7, complete the chart below if both spouses have income:

Yourself	
Line 5Y _____	divided by
Line 6 _____	= _____
Spouse	
Line 5S _____	divided by
Line 6 _____	= _____

The total entered on Line 7 must equal 100 percent — round to the nearest percentage. (Example: 84.3% would be shown as 84%, and 97.5% would be shown as 98%.) Lines 7Y and 7S must equal 100%.

Note: If one spouse has negative income and the other spouse has positive income (example: your income is -\$15,000 and your spouse's income is \$30,000), enter 0% on Line 7Y and 100% on Line 7S.

FIGURE YOUR TAXABLE INCOME

LINE 8 — PENSION EXEMPTION

If you or your spouse received a pension, complete Form MO-A, Part 3. Enter the amount from Form MO-A, Part 3, Line 9 on Form MO-1040, Line 8. **Attach a copy of your federal return (pages 1 and 2), Form 1099-R(s), and/or Form W-2P(s). Failure to attach these copies will result in the disallowance of your pension exemption.**

LINE 9 — FILING STATUS AND EXEMPTION AMOUNT

Check the box applicable to your filing status. You must use the same filing status as on your Federal Form 1040 with two exceptions:

1. **Box B** must be checked if you are claimed as a dependent on another person's federal tax return and you

checked the "yes" box on Federal Telefile Tax Record, Line B, or Federal Form 1040EZ, Line 5; or you were not allowed to check Box 6a on Federal Forms 1040 or 1040A.

If you checked Box B, enter "0".

2. **Box E** may be checked **only** if all of the following apply: a) you checked Box 3 (married filing separate return) on your Federal Form 1040 or 1040A; b) your spouse had no income and is not required to file a federal return; and c) your spouse was claimed as an exemption on your federal return and was not a dependent of someone else.

Only one box may be checked on Line 9, Boxes A through G.

Enter on Line 9 the amount of exemption claimed for your filing status on Boxes A through G. The amounts are listed on Form MO-1040.

LINE 10 — TAX FROM FEDERAL RETURN

Use the chart in the next column to locate your tax on your federal return.

Do not enter the amount of federal tax withheld. Do not enter the amount shown on your Form W-2(s).

If you received an advance child tax credit payment from the Internal Revenue Service in 2003, you must subtract that

payment from the tax on your federal return. If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0".

Federal Form	Line Numbers
Telefile	Line K(2) (Tax—second box) minus Line L
1040EZ	Line 10 minus Line 8 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)
1040A	Line 36 minus Line 41 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)
1040	Line 54 minus Lines 42 and 63 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)

LINE 11 — OTHER FEDERAL TAX

Enter the total amount of Lines 42, 44, and 57 and any recapture taxes included on Line 60 from Federal Form 1040. **Do not** include FICA tax, railroad retirement tax, or self-employment tax on this line. **Attach a copy of your federal return (pages 1 and 2). Attach a copy of Federal Forms 4255, 8611, or 8828 if claiming recapture taxes.**

WORKSHEET FOR LINE 1 — Instructions for Completing the Adjusted Gross Income Worksheet

Missouri law requires a combined return for spouses filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form W-2s and 1099s. Or it may require more calculating by allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2002 Missouri tax withheld, less each spouse's 2002 tax liability. The result should be each spouse's

portion of the 2002 refund. Taxable social security benefits must be allocated between each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040, Line 1.

Note: Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return				Y — Yourself		S — Spouse	
	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number				
1. Wages, salaries, tips, etc.	1	7	7		00	1	00
2. Taxable interest income	2	8a	8a		00	2	00
3. Dividend income	none	9a	9a		00	3	00
4. State and local income tax refunds	none	none	10		00	4	00
5. Alimony received	none	none	11		00	5	00
6. Business income or (loss)	none	none	12		00	6	00
7. Capital gain or (loss)	none	10a	13a		00	7	00
8. Other gains or (losses)	none	none	14		00	8	00
9. Taxable IRA distributions	none	11b	15b		00	9	00
10. Taxable pensions and annuities	none	12b	16b		00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17		00	11	00
12. Farm income or (loss)	none	none	18		00	12	00
13. Unemployment compensation	3	13	19		00	13	00
14. Taxable social security benefits	none	14b	20b		00	14	00
15. Other income	none	none	21		00	15	00
16. Total (add Lines 1 through 15)	4	15	22		00	16	00
17. Less: federal adjustments to income	none	20	33		00	17	00
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Lines 1Y and 1S, Form MO-1040	4	21	34		00	18	00

LINE 13 — FEDERAL INCOME TAX DEDUCTION

If you checked Box A, B, D, E, F, or G on Line 9, your federal tax deduction is limited to \$5,000. If you checked Box C on Line 9, your federal tax deduction is limited to \$10,000.

LINE 14 — MISSOURI STANDARD DEDUCTION OR MISSOURI ITEMIZED DEDUCTIONS

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. Use the chart below to determine your standard deduction.

Single	\$4,750
Married Filing a Combined Return or Qualifying Widow(er)	\$9,500
Head of Household	\$7,000
Married Filing Separate	\$4,750

If you or your spouse marked any of the boxes for 65 or older, blind, or claimed as a dependent, see your federal return for your standard deduction amount.

If you itemize your deductions on your federal return, you may want to itemize on your Missouri return, or take the standard deduction, whichever results in a higher deduction. To figure your itemized deductions, complete the Form MO-A, Part 2. **Attach a copy of Federal Form 1040 (pages 1 and 2) and Federal Schedule A.**

Note: If you check "NO" on Federal Form 1040EZ, Line 5, enter \$4,750 if single or \$9,500 if married.

LINES 15 AND 16 — TOTAL NUMBER OF DEPENDENTS

Do not include yourself or your spouse as dependents.

Line 15—Multiply by \$1,200 the total number of dependents you claimed on

Line 6c of your federal return.

Line 16—Multiply by \$1,000 the total number of dependents you claimed on Line 15 that were age 65 or older by the last day of the taxable year. **Do not include dependents that receive state funding or Medicaid. Attach a copy of your federal return (pages 1 and 2).**

LINE 17 — LONG-TERM CARE INSURANCE DEDUCTION

If you paid premiums for a qualified long-term care insurance in 2003, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

LINE 19 — SUBTOTAL

Subtract Line 18 from Line 6. If less than zero, enter "0". **Do not enter a negative amount.**

LINE 21 — ENTERPRISE ZONE INCOME MODIFICATION

To claim the modification, you must first receive notification of approval from the **Department of Economic Development**. If you or your spouse have exempt income from a business facility located in an enterprise zone that has been approved by the Department of Economic Development, enter one-half of the Missouri taxable income attributed to the new business facility in the enterprise zone (refer to Form 4354) on Line 21. For additional information, you can access the web site at www.ded.missouri.gov or contact the Department of Economic Development, Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118.

FIGURE YOUR TAX

LINE 24 — MISSOURI TAX

If your Missouri taxable income is less than \$9,000, use the tax table on the back of Form MO-A, to locate your tax. If greater than \$9,000, use the worksheet on the back of Form MO-A to calculate the tax.

A separate tax must be computed for you and your spouse.

LINES 25 AND 26 — RESIDENT CREDIT OR MISSOURI INCOME PERCENTAGE

Note: A taxpayer filing as a resident who paid taxes to another state or political subdivision may take a credit for tax paid by using Form MO-CR. A taxpayer filing as a nonresident may calculate their Missouri income percentage by using the Form MO-NRI. A Form MO-CR and a Form MO-NRI may not be used by the same taxpayer on Form MO-1040. (If filing a combined return, one spouse may use Form MO-NRI and the other spouse may elect to use Form MO-CR.) See Lines 25 and 26. Visit www.dor.mo.gov/tax for more information and examples.

Line 25—Missouri Resident(s) You should take the resident credit (Form MO-CR) if:

- you are a full-year Missouri resident; and
- you paid income tax to other state(s) or political subdivisions.

NEW: Separate columns for yourself and spouse on Form MO-CR. Each spouse must complete the appropriate column.

Line 26—Nonresident(s) You should determine your Missouri income percentage (Form MO-NRI) if:

- you are a nonresident; and
- you had income from other state(s) or political subdivisions.

The amount on Line 26 should be 100 percent unless you use Form MO-NRI and determine a lesser percentage.

Line 25 or 26—Part-year Resident(s) You may take either the resident credit or the Missouri income percentage. Complete

WORKSHEET FOR LONG-TERM CARE INSURANCE DEDUCTION

- A. Enter the amount paid for qualified long-term care insurance policy. A) \$ _____
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.
- B. Enter the amount from Federal Schedule A, Line 4. B) \$ _____
- C. Enter the amount from Federal Schedule A, Line 1. C) \$ _____
- D. Enter the amount of qualified long-term care included on Line C. D) \$ _____
- E. Subtract Line D from Line C. E) \$ _____
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** F) \$ _____
- G. Subtract Line F from Line A. G) \$ _____
- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040, Line 17. H) \$ _____

Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).

both Forms MO-CR and MO-NRI and use the one that is to your advantage.

Attach a copy of your other state or political subdivision's return.

LINE 28 — TAX ON LUMP SUM DISTRIBUTIONS AND RECAPTURE TAX ON MISSOURI LOW INCOME HOUSING CREDITS

Lump Sum Distributions. A taxpayer who receives a lump sum distribution may be required to file Federal Form 4972. Because this income is not included in your Missouri adjusted gross income, a separate calculation must be made to compute the Missouri tax on this distribution. You are subject to the tax if your state of legal residence was Missouri at the time you received the lump sum distribution. The amount of tax is 10 percent of your federal tax liability on the distribution received in 2003.

You must compute this tax by multiplying the amount shown as tax on a Lump Sum Distribution (Federal Form 4972) by 10 percent. For example, if your Federal Form 1040, Line 41 includes \$1,000 tax as a result of a Lump Sum Distribution (Federal Form 4972), the amount of tax on Form MO-1040, Line 28, would be \$100. Check the Lump Sum Distribution box on Line 28.

Attach a copy of Federal Form 4972.

Recapture Tax. If you are required to recapture a portion of any federal low income housing credits taken on a low income housing project, you are also required to recapture a portion of any state credits taken. The state recapture amount is the proportion of the state credit that equals the proportion the federal recapture amount bears to the original federal low income housing credit amount. **Attach a copy of your federal return (pages 1 and 2) and Federal Form 8611.**

FIGURE YOUR PAYMENTS AND CREDITS

LINE 31 — MISSOURI WITHHOLDING

Include only Missouri withholding as shown on your Form W-2(s), 1099(s), or 1099-R(s). **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. Attach a copy of all Forms W-2(s) and 1099(s).** See Diagram 1 on page 42.

LINE 32 — ESTIMATED TAX PAYMENTS

Include any estimated tax payments made on your 2003 return and any overpayment applied from your 2002 Missouri return.

LINE 33 — NONRESIDENT PARTNER OR S CORPORATION SHAREHOLDER TAX WITHHELD

Include the amount withheld from your distributive share by the partnership or S corporation, if you are a nonresident partner or S corporation shareholder as shown on Form MO-2NR, Line 8. **Attach Form MO-2NR.**

LINE 34 — NONRESIDENT ENTERTAINER TAX WITHHOLDING

Include your share of the amount withheld from gross earnings as a nonresident entertainer, as shown on Form MO-2ENT(s), Line 6. Attach a schedule showing the date(s) and place(s) of the performance(s), the nonresident entertainer entity's name, and how your share of the withholding was calculated. **Attach Form MO-2ENT.**

LINE 35 — EXTENSION OF TIME TO FILE

If you filed for an extension of time to file, enter on Line 35 the amount you paid to the Department of Revenue with Form MO-60.

LINE 36 — MISCELLANEOUS TAX CREDITS

You may be eligible for certain tax credits. The total amount of tax credit is computed by completing Form MO-TC, Miscellaneous Income Tax Credits. Enter the total tax credit amount from Form MO-TC, Line 13 on Form MO-1040, Line 36. **Attach Form MO-TC, along with any applicable schedules, certificates, and/or federal forms.** You can find a list of available credits and the agency to contact for information, forms, and approval to claim each credit on the Form MO-TC, Miscellaneous Income Tax Credits, located on pages 33 and 34.

LINE 37 — PROPERTY TAX CREDIT

You may be eligible for this tax credit if:

- You or your spouse were age 65 or older as of December 31, 2003, and you or your spouse were a resident of Missouri for the entire year;
- You or your spouse were a veteran of any branch of the armed forces of the United States or this state who became 100 percent disabled as a result of such service;
- You or your spouse are disabled as defined in Section 135.010(2), RSMo; or
- You were age 60 or older receiving surviving spouse social security benefits.

Your total household income cannot exceed \$27,000 if married filing combined or \$25,000 if single or married filing separate. For more information, see Form MO-PTS (included in this book). If you or your spouse meet eligibility requirements, enter the amount of tax credit on Line 37. **Attach Form MO-PTS.**

LINE 39 — AMENDED RETURN ONLY: PAYMENT ON ORIGINAL RETURN

Enter any payment(s) applied to your original filed return including any penalties and/or interest.

LINE 40 — AMENDED RETURN ONLY: OVERPAYMENT ON ORIGINAL RETURN

Enter the overpayment claimed or adjusted on your original filed return including interest.

INDICATE THE REASON(S) FOR AMENDING YOUR RETURN:

Check the box(es) relating to why you are filing an amended return.

- Box A—Mark Box A (federal audit) if you have knowledge or have received a notice that your federal return you previously filed was incorrect, or if the Internal Revenue Service adjusted your original return. You must attach a copy of your amended federal return or a copy of your revenue agent's report. Enter the month, day, and year your audit was finalized.
- Box B—Mark Box B if you have a net operating loss carryback on your amended return. Indicate the year your loss occurred.
- Box C—Mark Box C if you have an investment tax carryback on your amended return. Indicate the year your credit occurred.
- Box D—Mark Box D if you are filing an amended Missouri return as a result of filing an amended federal return. Enter the month, day, and year you filed your amended federal return.

FIGURE YOUR REFUND OR AMOUNT DUE

LINE 42 — OVERPAYMENT

If Line 38 is larger than Line 30, or if filing an amended return, Line 41 is larger than Line 30, enter the difference (overpayment) on Line 42. All or a portion of an overpayment can be refunded to you.

LINE 43 — APPLY OVERPAYMENT TO NEXT YEAR'S TAXES

You may apply any portion of your refund to next year's taxes.

LINE 44 — TRUST FUNDS

You may donate part or all of your overpaid amount or contribute additional payments to any or all of the trust funds. The amount contributed must be \$2.00 (\$4.00 if a combined filer) or more for each trust fund.



Children's Trust Fund — Children's Trust Fund, Missouri's Foundation for Child Abuse Prevention, is a non-profit organization dedicated to the vision of children free to grow and reach their full potential in a nurturing and healthy environment free

from child abuse and neglect. Rather than reacting to abuse after the fact, Children's Trust Fund provides funding for education, public awareness, training, and community-based prevention projects statewide that help support and strengthen families to prevent child abuse and neglect. Your contribution may be applied to the annual \$25 donation needed to acquire a one-year logo use authorization form, which is required to purchase the popular "prevent child abuse" license plate featuring the handprints logo. For more information, please contact: Children's Trust Fund, P.O. Box 1641, Jefferson City, MO 65102-1641, or call (573) 751-5147.



Veterans Trust Fund — The Veterans Trust Fund expands the Missouri Veterans Commission's ability to provide quality health-care at its seven veterans homes and to assist veterans and dependents through its Service to Veterans Program. Because of the availability of this fund, nursing care staff receive specialized training and assistance for the treatment of residents suffering from Alzheimer's, dementias, and other extraordinary ailments; and Veterans Service Officers and Assistants receive comprehensive training relating to veterans benefits. Contributions may be made at any time directly to: Veterans Trust Fund, c/o The Missouri Veterans Commission, P.O. Drawer 147, Jefferson City, MO 65102-0147.



Elderly Home Delivered Meals Trust Fund — The Elderly Home Delivered Meals Trust Fund provides an opportunity to support the home delivered meals program for Missouri's senior citizens. More than 5.5 million meals are provided each year to home bound senior citizens. These nutritionally balanced meals, delivered to the homes of seniors on the average of one meal per day, five days per week, help them live independently in their homes. The need for home delivered meals increases yearly as persons are living longer and may need assistance. For more information, please contact: Elderly Home Delivered Meals Trust Fund, c/o Division of Senior Services and Regulation, P.O. Box 570, Jefferson City, MO 65102, or call (573) 751-3082.



Missouri National Guard Trust Fund — The Missouri National Guard Trust Fund expands the capability to provide/coordinate Military Funeral Honors Ceremonies for veterans of Missouri and veterans buried in Missouri who have served their country in an honorable manner. Military Funeral Honors may be composed of "Two Member Detail" who may render honors, fold, and present the United States of America flag to primary next-of-kin, and sound Taps; "Four Member Detail" who may render honors, fire volleys, sound Taps, and fold and present the United States of America flag to

primary next-of-kin; or "Veterans' Organization Detail" who may render honors, fire volleys, sound Taps, and fold and present the United States of America flag to primary next-of-kin. Contributions may be made at any time directly to Missouri National Guard Trust Fund, ATTN: NGMO-CMH, 2302 Militia Drive, Jefferson City, MO 65101-1203.



General Revenue Trust Fund — The General Revenue Fund supports the main functions of state government, including education, social services, and health care, among other services. Requests for information and contributions may be made at any time directly to General Revenue Fund, ATTN: Department of Revenue, P.O. Box 3022, Jefferson City, MO 65105-3022.



Workers' Memorial Trust Fund — The Workers' Memorial Fund has been established to create a permanent memorial for all workers who suffered a job related death or injuries that resulted in a permanent disability while on the job in Missouri. The memorial will be located on the grounds of the state capitol. Requests for information and contributions may be made at any time directly to Workers' Memorial Fund, ATTN: Office of Administration, 301 W. High St., Rm. 570, Jefferson City, MO 65101.

LINE 45 — REFUND AMOUNT

Refunds are issued faster on returns filed early.

Subtract Lines 43 and 44 from Line 42 and enter on Line 45. This is the amount of your expected refund. Errors on your return or an incomplete return (e.g., missing Form W-2(s), required schedules, etc.) will cause delays in processing your refund. Mail your return and all required attachments to: **Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.**

Note: If you have any other liability due the state of Missouri, such as child support payments or a debt with the Internal Revenue Service, your income tax refund may be applied to that liability in accordance with Section 143.781, RSMo. You will be notified if your refund is offset against any debt(s).

LINE 47 — UNDERPAYMENT OF ESTIMATED TAX PENALTY

If the total payments and credits amount on Line 38 less Line 35 or Line 41 less Line 35, is less than 90 percent (66-2/3 percent for farmers) of the amount on Line 30, or if your estimated tax payments were not paid timely, you may owe a penalty. Complete Form MO-2210, Underpayment of Estimated Tax for Individuals. See "To Obtain Forms" on page 3. If you owe a penalty, enter the penalty amount on Line 47. If you have an overpayment on Line 42, the Department of

Revenue will reduce your overpayment by the amount of the penalty.

LINE 48 — AMOUNT DUE

Payments must be postmarked by April 15, 2004, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

Check or money order: Attach a check or money order (U.S. funds only), payable to Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.

Electronic Bank Draft (E-Check): By entering your bank routing number, checking account number, and your next check number, you can pay online at **www.dor.mo.gov/tax/personal**, or by calling (888) 929-0513. There will be a \$1 handling fee per filing period/transaction to use this service.

Credit Card: The department accepts MasterCard, Discover, Visa, and American Express. You can pay online at **www.dor.mo.gov/tax/personal**, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:

<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

Note: The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions, Inc., **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc., which is a secure and confidential web site.

Mail your return and all required attachments to: **Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.**

SIGN RETURN

You **must sign** the Form MO-1040. Both spouses must sign a combined return. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue or delegate to release information regarding your tax account to your preparer or any member of your preparer's firm, indicate "yes" by checking the appropriate box.

ASSEMBLE YOUR RETURN

Attach forms to Form MO-1040 in the order in which it appears in the table below.

Form/Document	Attachment Sequence No.
Form W-2(s) and Form 1099(s)	Front of Form MO-1040 (Top Document)
Form MO-1040	
Form MO-A	1040-01
Form MO-TC	1040-02
Form MO-CR	1040-03
Form MO-NRI	1040-04
Form MO-60	1040-05
Form MO-2210	1040-06
Form MO-PTS	1040-07
Form MO-CRP	1040-08
Copies of any other state or political subdivision's return you are filing.	
Copies of federal return and attachments, if required.	

FORM MO-A

Information to Complete Form MO-A

PART 1 MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Form MO-A, Part 1, computes Missouri modifications to federal adjusted gross income. Modifications on Lines 1, 2, 3, and 4 **include income** that is exempt from federal tax, but taxable for state tax purposes. Modifications on Lines 6, 7, 8, 9, and 10 **exclude income** that is exempt from state tax, but taxable for federal tax purposes. If after reviewing the instructions for Part 1, you have no modifications, enter on Form MO-1040, Lines 3 and 5, the same amount(s) entered on Form MO-1040, Line 1.

LINE 1 — INTEREST ON STATE AND LOCAL OBLIGATIONS

If you received income from an obligation of a state or political subdivision of a state **other than Missouri**, enter the amount of that income, reduced by the related expenses incurred (management fees, trustee fees, interest, etc.) if the expenses are more than \$500.

LINE 2 — PARTNERSHIP, FIDUCIARY, S CORPORATION, OTHER

Enter positive adjustments (additions) reported from partnerships, fiduciaries, S

corporations, or other sources. The partnership, fiduciary, or S corporation must notify you of the amount of any such adjustment (addition) to which you are entitled. Check the boxes applicable on Line 2 and attach a copy of the notification received.

Net Operating Loss — Carryback/Carry-forward: In the year of your net operating loss, enter on Form MO-A, Part 1, Line 2, as an addition modification, the amount of your eligible net operating loss to be carried back or carried forward from the loss year. Enter the sum of the current year's net operating loss (Federal Form 1045, Schedule A, Line 27) expressed as a positive number, plus any unused net operating losses from prior years (Federal Form 1045, Schedule A, Line 26). If your net operating loss carries forward from the carryback year, enter as an addition modification the unused portion of your net operating loss, as computed on Federal Form 1045, Schedule B, Line 9, or Federal Form 1045, Line 11. Please attach Federal Form 1045, Schedules A and B, and/or the calculation of your net operating loss carryback/carryforward.

Amended Returns Only — If your Missouri income tax return was filed after June 19, 2002, and you apply a net operating loss carryback to a return that is greater than two years from the year of the loss, enter as a positive adjustment (addition), the entire amount carried back. Farmers are not required to make the modification if they carry the net operating loss back for a period greater than two years.

Non-medical Withdrawal from Individual Medical Account (IMA): Any monies you withdraw from your Individual Medical Account (IMA) for non-medical purposes are taxable to Missouri. The interest earned on such monies is also taxable to Missouri. These taxable monies are reported on the statement provided by the administrator of the IMA.

Non-qualified Withdrawal from Family Development Account: The amount of annual deposits previously subtracted must be added to your federal adjusted gross income if the withdrawal from the account was not for a qualified use.

LINE 3 — MISSOURI SAVINGS FOR TUITION PROGRAM (MO\$T)

Any distribution made by the Missouri Savings for Tuition Program (MO\$T), not used for qualified higher education expenses, must be added to the participant's (taxpayer who made contributions to the plan) federal adjusted gross income. Early distributions (distributions not held for the minimum time established by the Missouri Higher Education Savings Program board) must be added to the participant's federal adjusted gross income. The amount of the distribution that must be added includes contributions previously exempt from state tax and deductible earnings generated from the program (if the earnings are not already

included in federal adjusted gross income). The participant is responsible for adding the nonqualified distribution amount to his/her federal adjusted gross income. If the participant is deceased, the beneficiary of the savings program must claim the nonqualified taxable distribution as an addition to federal adjusted gross income on the Missouri income tax return.

LINE 4 — DEPRECIATION ADJUSTMENT

If you purchased an asset between July 1, 2002, and June 30, 2003, and you elected to use the 30 percent depreciation on your federal return, you may need to add back a portion of the depreciation. Enter the additional depreciation created by the Job Creation and Worker Assistance Act that is not allowed by Missouri law (RSMo 143.121). This amount is computed by figuring the allowable depreciation/Section 179 expense taken on your federal return less the allowable depreciation/Section 179 expense prior to the Job Creation and Worker Assistance Act. More information and examples can be found on our web site at www.dor.mo.gov/tax.

LINE 5 — TOTAL ADDITIONS

Add Lines 1 through 4. Enter the totals on Form MO-A, Part 1, Line 5 and on Form MO-1040, Line 2.

LINE 6 — INTEREST ON EXEMPT FEDERAL OBLIGATIONS

Interest from **direct obligations** of the U.S. Government, such as U.S. savings bonds, U.S. treasury bills, bonds, and notes is exempt from state taxation under the laws of the United States. **Attach a detailed list or all Federal Form 1099(s).** Taxpayers who claim exclusion for interest from direct U.S. obligations must identify the specific securities owned, e.g., "U.S. savings bond". A general description such as "interest on U.S. obligation" or "U.S. Government securities" **is not acceptable.** (See Regulation 12 CSR 10-2.150 for the taxability of various U.S. Government related obligations.) **Failure to identify the specific security will result in the disallowance of the deduction.**

A federally taxed distribution received from a mutual fund investing exclusively in direct U.S. Government obligations is exempt. If the mutual fund invests in both exempt (direct) and non-exempt (indirect) federal obligations, the deduction allowed will be the distribution received from the mutual fund attributable to the interest on the direct U.S. Government obligations, as determined by the mutual fund. **Attach a copy of the year-end statement** received from the mutual fund showing either the amount of monies received or the percentage of funds received from direct U.S. Government obligations, or a summary statement received from the mutual fund which clearly identifies the exempt and non-exempt portions of the U.S. Government obligation interest. The

statement does not need to list each obligation separately. **Failure to attach the requested document will result in the disallowance of the deduction.**

To arrive at the amount of related expenses, you may use actual expenses or a reasonable estimate. In general, you should use the same or similar method used to compute related expenses for federal income tax purposes, provided that the method reasonably reflects related expenses for Missouri-exempt income.

If you fail to compute reasonable related expenses, the Director of Revenue will make an adjustment based on the best information made available. If sufficient information is not made available or if your records do not provide sufficient information, the Director of Revenue will use the following formula to compute related expenses:

$$\frac{\text{Exempt income}}{\text{Total income}} \times \text{Expense items} = \text{Reduction to exempt income}$$

The principal expense item in this formula is interest expense; however, the Director of Revenue may include other expense items because of their direct relationship to the production of exempt income. You may propose an alternative method provided that it properly reflects the amount of related expenses.

LINE 7 — STATE INCOME TAX REFUND

Enter the amount of any state income tax refund included in your federal adjusted gross income on Form MO-1040, Line 1 (from Federal Form 1040, Line 10). **Attach a copy of Federal Form 1040 (pages 1 and 2).**

LINE 8 — PARTNERSHIP, FIDUCIARY, S CORPORATION, RAILROAD RETIREMENT BENEFITS, OTHER

Enter negative adjustments (subtractions), reported from partnerships, fiduciaries, and S corporations. The partnership, fiduciary, and S corporation must notify you of the amount of any such adjustment (subtraction) to which you are entitled. Check the boxes applicable on Line 8 and attach a copy of the notification received. **Failure to attach a copy of the notification furnished to you will result in the disallowance of the modification.**

Railroad Retirement Benefits Administered by the Railroad Retirement Board, such as all Tier I and Tier II benefits and any railroad retirement sick pay, disability, and unemployment benefits, included in federal adjusted gross income (Form MO-1040, Line 1), are exempt from state taxation.

If you have other sources of negative adjustments, indicate the source on the line provided. Other sources of negative adjustments may be:

1. **Contributions into a Missouri Individual Medical Account (IMA).** Contributions that were made by your employer

into an Individual Medical Account (IMA) and used to pay your health care expenses are exempt from Missouri income tax. The interest income earned on the IMA account is also exempt from Missouri income tax. The IMA contribution is identified in Box 14 of your Form W-2, Wage and Tax Statement. Reduce the amount of contributions by the amount of medical and dental expenses deducted on Federal Form 1040, Schedule A, Line 4, but paid for by the IMA and included in Missouri itemized deductions.

2. **Additional Capital Gain Deduction Due to Difference in Basis.**

If during the taxable year you realized a gain from the sale of property or other capital assets that had a higher tax basis for Missouri tax purposes than for federal tax purposes, you may exclude the gain or the difference in the basis of the property so disposed, whichever is smaller. If the gain was considered a long-term capital gain for federal income tax purposes, the exclusion is limited to the gain or 50 percent of the difference, whichever is smaller. No difference in basis can be claimed for any property obtained after December 31, 1972. If your basis for Missouri purposes is less than the basis for federal income tax purposes, no adjustment is required.

3. **Accumulation Distribution.**

If during 2003, you received a distribution as beneficiary of a trust that was made from accumulated earnings of prior years and you filed Federal Form 4970, the amount may be excluded from Missouri income to the extent that it was reported in your federal adjusted gross income.

4. **Capital Gain Exclusion on Sale of Low Income Housing.**

If during 2003, you sold a federally subsidized (HUD) low income housing project to a nonprofit or governmental organization, and at least 40 percent of the units are occupied by persons or families having incomes of 60 percent or less of the median income, you may exclude 25 percent of the capital gain from Missouri tax. However, the buyer of the property must agree to preserve or increase the low income occupancy of the project. To use this exclusion, enter as "other" 25 percent of the capital gain reported on your Federal Form 1040. **Attach a copy of your Federal Form 1040 (pages 1 and 2), Federal Form 4979, and an explanation.**

5. **Family Development Account.**

A family development account holder may subtract the amount of annual deposits made to the account (not to exceed \$2,000). Approved withdrawals from the family development account are also exempt from state tax. Interest earned by a family develop-

ment account is exempt from state taxation and may be subtracted from an account holder's federal adjusted gross income. Any money withdrawn for an unapproved use is subject to tax.

Attach proper certification and a copy of your Form 1099.

6. **Federally Taxable—Missouri Exempt Obligations.**

The amount of any bond issued by the Missouri Higher Education Loan Authority (MOHELA) including interest or proceeds resulting from the sale of the bond is exempt from Missouri tax. If the amount is included in federal adjusted gross income, the amount can be subtracted for Missouri tax purposes pursuant to Section 173.440, RSMo.

LINE 9 — EXEMPT CONTRIBUTIONS — MISSOURI SAVINGS FOR TUITION PROGRAM (MO\$T)

The state of Missouri allows a subtraction from federal adjusted gross income for the amount of annual contributions made to the Missouri Savings for Tuition Program (MO\$T). The maximum annual exempt contribution **per taxpayer** is \$8,000. The MO\$T subtraction cannot result in a negative Missouri adjusted gross income for either taxpayer. If you are a participant claiming a subtraction for a contribution made to the savings program, you must **attach your statement provided by the program manager**. The MO\$T statement must be in the name of the taxpayer claiming the subtraction.

LINE 10 — DEPRECIATION ADJUSTMENT

If you purchased an asset between July 1, 2002, and June 30, 2003, and you elected to use the 30 percent depreciation on your federal return, you may be able to subtract a portion of the depreciation. Enter the additional depreciation created by the Job Creation and Worker Assistance Act previously added back in prior years to the extent allowable by Missouri Law (RSMo, 143.121). This amount is computed by figuring the allowable depreciation/Section 179 expense prior to the Job Creation and Worker Assistance Act less the depreciation/Section 179 taken on your federal return. More information and examples can be found on our web site at www.dor.mo.gov/tax.

LINE 11 — TOTAL SUBTRACTIONS

Add Lines 6, 7, 8, 9, and 10. Enter the total on Form MO-A, Part 1, Line 11 and on Form MO-1040, Line 4.

Note: Do not include income earned in other states on Line 11. Complete Form MO-NRI (Missouri Income Percentage) or Form MO-CR (Credit for Income Taxes Paid to Other States or Political Subdivisions). See Form MO-1040, Line 25 or Line 26.

PART 2

MISSOURI ITEMIZED DEDUCTIONS

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 7, Line 14.

You must itemize your Missouri deductions if you were required to itemize on your federal return.

LINE 1 — FEDERAL ITEMIZED DEDUCTIONS

Include your total federal itemized deductions from Federal Form 1040, Line 37, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

LINES 2 AND 3 — SOCIAL SECURITY TAX (FICA)

Social security tax is the amount in the social security tax withheld box on your Form W-2(s). **This amount cannot exceed \$5,394.** Medicare is the amount in the Medicare tax withheld box on your Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

LINES 4 AND 5 — RAILROAD RETIREMENT TAX

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2003. **This amount cannot exceed \$8,555.** (Tier I maximum of \$5,394 and Tier II maximum of \$3,161.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

If you have both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 64, or, if only one employer, the amount refunded by the employer.

LINE 6 — SELF-EMPLOYMENT TAX
Include as your self-employment tax the amount from Federal Form 1040, Line 28.

LINE 8 — STATE AND LOCAL INCOME TAXES

Include the amount from Federal Form 1040, Schedule A, Line 5. The amount you paid in state income taxes included in your federal itemized deductions, must be subtracted to determine Missouri itemized deductions.

If your federal adjusted gross income from Federal Form 1040, Line 34, is greater than \$139,500 (\$69,750 for married filing separate), skip Lines 8 and 9. Complete the Worksheet for Line 10 to determine the correct amount to subtract. If you do not complete the worksheet, your Missouri itemized deductions will be lower than they should be and you will pay too much tax.

LINE 9 — EARNINGS TAXES

If your Form W-2(s) reflect city earnings tax, enter on Line 9 the earnings tax included on Line 8.

If you live or work in the Kansas City or St. Louis area, you may have included earnings taxes in Line 8. Include on Line 9 the amount of earnings taxes withheld shown on Form W-2(s).

LINE 11 — TOTAL MISSOURI ITEMIZED DEDUCTIONS

If your total Missouri itemized deductions are less than your standard deduction (see Page 7, Line 14), you should take the standard deduction on the front of Form MO-1040, Line 14, unless you were required to itemize your federal deductions.

PART 3

PENSION EXEMPTION

LINE 2 — TAXABLE SOCIAL SECURITY

Include the taxable amount of your 2003 social security benefits. See below to locate your social security benefits on your federal return.

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

LINE 6 — TAXABLE PENSION

Include the total amount of taxable pension received in 2003. See the following to determine the taxable amount on your federal return:

- Federal Form 1040A—Pension amount included on Lines 11b and 12b
- Federal Form 1040—Pension amount included on Lines 15b and 16b

Do not include any payments from social security benefits or railroad retirement payments on this line. (Exception: If you are 100 percent disabled, you may consider railroad retirement as a taxable pension.)

LINE 7 — PENSION

Each recipient's total pension exemption cannot exceed \$6,000. Enter the amount from Line 6Y or \$6,000, whichever is less. Repeat for Line 6S.

LINE 9 — TOTAL PENSION EXEMPTION

Your pension exemption must be reduced by the amount your income exceeds the income limitations. Your total pension exemption cannot exceed \$6,000 or \$12,000 if filing combined and both you and your spouse have pensions.

Instructions continued on page 35

FORM MO-NFT, No Franchise Tax Due

Form MO-NFT is new and is only for **corporations**. Complete Form MO-NFT and attach to your individual income tax return (Form MO-1040) if your **corporation's** assets or apportioned assets are \$1,000,000 or less and no corporation franchise tax is due. See "To Obtain Forms" on Page 3 for information on how to obtain Form MO-NFT. **Note:** If a corporation fails or neglects to file a Missouri corporation franchise tax report pursuant to Chapter 147, the Director of Revenue will notify the secretary of state to begin administrative dissolution proceedings.



INDIVIDUAL INCOME TAX RETURN—LONG FORM

2003 FORM MO-1040

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2003, OR FISCAL YEAR BEGINNING

2003, ENDING

20

AMENDED RETURN — CHECK HERE

SOFTWARE
VENDOR CODE
(Assigned by DOR)

00

NAME AND ADDRESS

SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

LAST NAME

FIRST NAME

MIDDLE INITIAL

SUFFIX (JR, SR, etc.)

DECEASED
2003

SPOUSE'S LAST NAME

FIRST NAME

MIDDLE INITIAL

SUFFIX (JR, SR, etc.)

DECEASED
2003

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)

COUNTY OF RESIDENCE

SCHOOL DISTRICT NO. (PG 40-41)

PRESENT ADDRESS (INCLUDE APARTMENT NUMBER OR RURAL ROUTE)

CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE

You may contribute to any one or all of the trust funds on Line 44. See pages 8 and 9 for a description of each trust fund.



Children's



Veterans

Elderly Home
Delivered
MealsMissouri
National
GuardGeneral
RevenueWorkers'
MemorialPLEASE CHECK THE APPROPRIATE
BOXES THAT APPLY TO YOURSELF
OR YOUR SPOUSE.

AGE 65 OR OLDER

☐ YOURSELF
☐ SPOUSE

BLIND

☐ YOURSELF
☐ SPOUSE

100% DISABLED

☐ YOURSELF
☐ SPOUSE

NON-OBLIGATED SPOUSE

☐ YOURSELF
☐ SPOUSE

INCOME

		Yourself		Spouse	
1.	Federal adjusted gross income (See worksheet on page 6.)	1Y	00	1S	00
2.	Total additions (from Form MO-A, Part 1, Line 5)	2Y	00	2S	00
3.	Total income — Add Lines 1 and 2.	3Y	00	3S	00
4.	Total subtractions (from Form MO-A, Part 1, Line 11)	4Y	00	4S	00
5.	Missouri adjusted gross income — Subtract Line 4 from Line 3.	5Y	00	5S	00
6.	Total Missouri adjusted gross income — Add columns 5Y and 5S.	6			00
7.	Income percentages — Divide columns 5Y and 5S by total on Line 6. (Total of columns 7Y and 7S must equal 100%.)	7Y	%	7S	%

EXEMPTIONS AND DEDUCTIONS

8.	Pension exemption (from Form MO-A, Part 3, Line 9)	8		00			
9.	Mark your filing status box below and enter the appropriate exemption amount on Line 9. <input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 <input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500	9		00			
10.	Tax from federal return (Do not enter amount from your Form W-2(s)—Do Not Enter Federal Tax Withheld.) • Federal Form 1040, Line 54 minus Lines 42 and 63 minus Line 2 of child tax credit worksheet; or • Federal Form 1040A, Line 36 minus Line 41 minus Line 2 of child tax credit worksheet; or • Federal Form 1040EZ, Line 10 minus Line 8 minus Line 2 of child tax credit worksheet; or • Federal Telefile Tax Record, Line K(2) (second box) minus Line L	10		00			
11.	Other tax from federal return — Attach copy of your federal return (pages 1 and 2).	11		00			
12.	Total tax from federal return — Add Lines 10 and 11.	12		00			
13.	Federal tax deduction — Enter amount from Line 12 not to exceed \$5,000 for individual filer; \$10,000 for combined filers.	13		00			
14.	Missouri STANDARD DEDUCTION OR ITEMIZED DEDUCTIONS (See page 7.)	14		00			
15.	Number of dependents from Federal Form 1040 OR 1040A, Line 6c (DO NOT INCLUDE YOURSELF OR SPOUSE.)		X \$1,200 =	15		00	
16.	Number of dependents on Line 15 who are 65 years of age or older and do not receive Medicaid or state funding (DO NOT INCLUDE YOURSELF OR SPOUSE.)		X \$1,000 =	16		00	
17.	Long-term care insurance deduction	17		00			
18.	Total deductions — Add Lines 8, 9, 13, 14, 15, 16, and 17.	18		00			
19.	Subtotal — Subtract Line 18 from Line 6.	19		00			
20.	Multiply Line 19 by appropriate percentages (%) on Lines 7Y and 7S.	20Y		00	20S		00
21.	Enterprise zone income modification	21Y		00	21S		00
22.	Subtract Line 21 from Line 20. Enter here and on Line 23.	22Y		00	22S		00

Do not
include
yourself
or
spouse.

		Yourself		Spouse													
TAX	23. Taxable income amount from Lines 22Y and 22S	23Y	00	23S	00												
	24. TAX on Line 23 (See tax table on the back of Form MO-A.)	24Y	00	24S	00												
	25. Resident credit (Attach Form MO-CR and other income tax return.) OR	25Y	00	25S	00												
	26. MO income percentage (Attach Form MO-NRI & copy of federal return.) Check correct box if you or your spouse is a professional entertainer or a member of professional athletic team. (Enter 100% unless you are attaching Form MO-NRI.) <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	26Y	%	26S	%												
	27. Balance (Resident — subtract Line 25 from Line 24 OR Missouri income percentage — multiply Line 24 by percentage on Line 26.)	27Y	00	27S	00												
	28. Other taxes (Check box and attach federal form indicated.) <input type="checkbox"/> Lump sum distribution (Form 4972) <input type="checkbox"/> Recapture of low income housing credit (Form 8611)	28Y	00	28S	00												
	29. SUBTOTAL — Add Lines 27 and 28.	29Y	00	29S	00												
	30. TOTAL TAX — Add Lines 29Y and 29S.	30			00												
	PAYMENTS / CREDITS	31. MISSOURI tax withheld — Attach Form W-2(s) and/or Form 1099(s).	31			00											
		32. 2003 Missouri estimated tax payments (include overpayment from 2002 applied to 2003)	32			00											
33. Missouri tax withheld for nonresident partners or S corporation shareholders. Attach Form MO-2NR.		33			00												
34. Missouri tax withheld for nonresident entertainers — Attach Form MO-2ENT.		34			00												
35. Amount paid with Missouri extension of time to file (Form MO-60)		35			00												
36. Miscellaneous tax credits (from Form MO-TC, Line 13) Attach Form MO-TC.		36			00												
37. Property tax credit — Attach Form MO-PTS.		37			00												
38. Total payments and credits — Add Lines 31 through 37.		38			00												
AMENDED RETURN	Skip Lines 39–41 if you are not filing an amended return.																
	39. Amount paid on original return	39			00												
	40. Overpayment as shown (or adjusted) on original return	40			00												
	INDICATE REASON(S) FOR AMENDING. <table border="1" style="float: right; margin-top: 10px;"> <tr><td>M</td><td>M</td><td>D</td><td>D</td><td>Y</td><td>Y</td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>					M	M	D	D	Y	Y						
	M	M	D	D	Y	Y											
	<input type="checkbox"/> A. Federal audit Enter date of IRS report.																
	<input type="checkbox"/> B. Net operating loss carryback Enter year of loss.																
	<input type="checkbox"/> C. Investment tax credit carryback Enter year of credit.																
	<input type="checkbox"/> D. Correction other than A, B, or C ... Enter date of federal amended return, if filed.																
41. Amended Return — total payments and credits. Add Line 39 to Line 38 or subtract Line 40 from Line 38.	41			00													
REFUND OR AMOUNT DUE	42. If Line 38, or if amended return, Line 41, is larger than Line 30, enter difference (amount of OVERPAYMENT) here.	42			00												
	43. Amount of Line 42 to be applied to your 2004 estimated tax	43			00												
	44. Enter the amount of your donation in the trust fund boxes to the right.	44	<div style="display: flex; justify-content: space-around;"> <div> Children's 00</div> <div> Veterans 00</div> <div> Elderly Home Delivered Meals 00</div> <div> Missouri National Guard 00</div> <div> General Revenue 00</div> <div> Workers' Memorial 00</div> </div>														
	45. Overpayment to be refunded to you. Subtract Lines 43 and 44 from Line 42 and enter here. Sign below and mail return to: DEPARTMENT OF REVENUE, PO BOX 500, JEFFERSON CITY, MO 65106-0500. REFUND	45			00												
	46. If Line 30 is larger than Line 38 or Line 41, enter the difference (amount of UNDERPAYMENT) here.	46			00												
	47. Underpayment of estimated tax penalty — Attach Form MO-2210. Enter penalty amount here.	47			00												
	48. Total amount due — Add Lines 46 and 47 and enter here. Sign below and mail return and payment to: DEPARTMENT OF REVENUE, PO BOX 329, JEFFERSON CITY, MO 65107-0329. Please write your social security number(s) and daytime phone number on your check or money order (U.S. funds only). Make payable to Missouri Director of Revenue. AMOUNT YOU OWE	48			00												
	The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.																
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.																
	SIGNATURE	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO		PAID PREPARER'S TELEPHONE ()													
SIGNATURE		DATE															
PAID PREPARER'S SIGNATURE		FEIN, SSN, OR PTIN															
SPOUSE'S SIGNATURE (If filing combined, BOTH must sign)		DAYTIME TELEPHONE ()															
		PAID PREPARER'S ADDRESS AND ZIP CODE		DATE													



MISSOURI DEPARTMENT OF REVENUE
**INDIVIDUAL INCOME TAX
ADJUSTMENTS**

2003
FORM
MO-A

Attachment Sequence No. 1040-01

ATTACH TO FORM MO-1040. SEE INFORMATION BEGINNING ON PAGE 10 TO ASSIST YOU IN COMPLETING THIS FORM.

LAST NAME	FIRST NAME	INITIAL	SOCIAL SECURITY NO.

SPOUSE'S LAST NAME	FIRST NAME	INITIAL	SPOUSE'S SOCIAL SECURITY NO.

PART 1 — MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE PAGE 10.)

ADDITIONS	Y—YOURSELF		S—SPOUSE	
1. Interest on state and local obligations other than Missouri source (reduced by related expenses if expenses were over \$500)	1Y	00	1S	00
2. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Net Operating Loss (Carryback/Carryforward); <input type="checkbox"/> Other (description)	2Y	00	2S	00
3. Nonqualified distribution received from Missouri Savings for Tuition Program (MO\$T) (distribution withdrawn early or distribution not used for qualified higher education expenses)	3Y	00	3S	00
4. Missouri depreciation adjustment (Section 143.121, RSMo)	4Y	00	4S	00
5. TOTAL ADDITIONS — Add Lines 1, 2, 3, and 4. Enter here and on Form MO-1040, Line 2.	5Y	00	5S	00
SUBTRACTIONS				
6. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500). Attach a detailed list or all Federal Form 1099(s).	6Y	00	6S	00
7. Any state income tax refund included in federal adjusted gross income	7Y	00	7S	00
8. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Railroad retirement benefits; <input type="checkbox"/> Other (description) Attach supporting documentation.	8Y	00	8S	00
9. Exempt contributions made to the Missouri Savings for Tuition Program (MO\$T) (maximum contribution subtraction is \$8,000 per taxpayer)	9Y	00	9S	00
10. Missouri depreciation adjustment (Section 143.121, RSMo)	10Y	00	10S	00
11. TOTAL SUBTRACTIONS — Add Lines 6, 7, 8, 9, and 10. Enter here and on Form MO-1040, Line 4.	11Y	00	11S	00

PART 2 — MISSOURI ITEMIZED DEDUCTIONS — Complete this section only if you itemize deductions on your federal return. Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 37	1	00
2. 2003 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____	2	00
3. 2003 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____	3	00
4. 2003 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____ ..	4	00
5. 2003 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ + Medicare \$ _____ ..	5	00
6. 2003 Self-employment tax — Amount from Federal Form 1040, Line 28	6	00
7. TOTAL — Add Lines 1 through 6.	7	00
8. State and local income taxes — See instructions on page 12.	8	00
9. Earnings taxes included in Line 8	9	00
10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet below.	10	00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 14.	11	00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 7.

**WORKSHEET FOR PART 2 — STATE AND
LOCAL INCOME TAXES, LINE 10**

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 34 is more than \$139,500 (\$69,750 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. See the instructions for the amount to enter on Line 10 above. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

1. Enter amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1	00
2. Enter amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	2	00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3	00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	00
5. Subtract Line 4 from Line 3.	5	00
6. Divide Line 5 by Line 1.	6	%
7. Multiply Line 2 by Line 6.	7	00
8. Subtract Line 7 from Line 5. Enter here and on Form MO-A, Part 2, Line 10.	8	00

PART 3 — PENSION EXEMPTION — A copy of your federal return (pages 1 and 2) and your Form 1099-R(s) must accompany this form if claiming a pension exemption. Failure to provide your federal return and Form 1099-R(s) will result in your exemption being disallowed.

1. Enter amount from Form MO-1040, Line 6.	1		00
2. Enter amount of taxable social security benefits from Federal Form 1040A, Line 14b, or from Federal Form 1040, Line 20b.	2		00
3. Subtract Line 2 from Line 1. This is your modified Missouri adjusted gross income to be used for comparison only with applicable income limitations on this worksheet.	3		00
4. Check the appropriate filing status and enter on Line 4 the amount indicated: <input type="checkbox"/> A. Single, Head of household, Qualifying widow(er) — \$25,000 <input type="checkbox"/> B. Married filing combined — \$32,000 <input type="checkbox"/> C. Married filing separate — \$16,000	4		00
If Line 3 is less than or equal to Line 4, enter "0" on Line 5.			
5. Subtract Line 4 from Line 3 and enter the amount on Line 5. (If Line 3 is less than Line 4, enter "0".) If Line 5 is greater than \$6,000 (\$12,000 if filing combined and both you and your spouse have pensions), STOP . You do not qualify for a pension exemption.	5		00
6. Enter the total amount of taxable pension received in 2003 from Federal Form 1040A, Lines 11b and 12b or Federal Form 1040, Lines 15b and 16b. (Do not include social security benefits or railroad retirement benefits on this line. If you are 100 percent disabled, see instructions on page 12.)	Y—YOURSELF		S—SPOUSE
	6Y	00	6S
7. Enter on Line 7Y the amount from Line 6Y or \$6,000, whichever is less. Enter on Line 7S the amount from Line 6S or \$6,000, whichever is less.	00		00
	7Y	00	7S
8. Subtotal — Add Lines 7Y and 7S. Enter the amount on Line 8.	8		00
9. Total Pension Exemption — Subtract Line 5 from Line 8. Enter here and on Form MO-1040, Line 8. Enter a "0" if the number is negative. Attach a copy of your federal return (pages 1 and 2) and your Form 1099-R(s).	9		00

2003 TAX TABLE

If Line 23 is			If Line 23 is			If Line 23 is			If Line 23 is			If Line 23 is			If Line 23 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$ 109	6,000	6,100	\$ 167	7,500	7,600	\$ 238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312
															9,000		
															315		

For assistance calculating your tax, go to www.dor.mo.gov/tax and select the Tax Calculator.

MO 860-1881 (11-2003)

Tax on the first \$9,000 of taxable income is \$315. Tax on the income over \$9,000 is calculated at 6 percent. Example: If Line 23 of the Missouri return is \$12,000, then the Missouri tax is \$315 + \$180 (6 percent of \$3,000) = \$495.

NOTE: Make sure \$315 is included in your calculation of tax on taxable income over \$9,000.

PLUS 6% of excess over \$9,000

FIGURING TAX OVER \$9,000	Yourself		Spouse		Example	
	Missouri taxable income (Line 23)	\$ _____	\$ _____	\$ _____	\$ 12,000	
	Subtract \$9,000	— \$ 9,000	— \$ 9,000	— \$ 9,000	— \$ 9,000	
	Difference	= \$ _____	= \$ _____	= \$ 3,000		
	Multiply by 6 percent	x 6%	x 6%	x 6%		
	Tax on income over \$9,000	= \$ _____	= \$ _____	= \$ 180		
	Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315	+ \$ 315		
	TOTAL MISSOURI TAX	= \$ _____	= \$ _____	= \$ 495		
	<i>A separate tax must be computed for you and your spouse.</i>					



INDIVIDUAL INCOME TAX RETURN—LONG FORM

2003 FORM MO-1040

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2003, OR FISCAL YEAR BEGINNING

2003, ENDING

20

AMENDED RETURN — CHECK HERE

SOFTWARE
VENDOR CODE
(Assigned by DOR)

00

NAME AND ADDRESS

SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

LAST NAME

FIRST NAME

MIDDLE INITIAL

SUFFIX (JR, SR, etc.)

DECEASED
2003
☐

SPOUSE'S LAST NAME

FIRST NAME

MIDDLE INITIAL

SUFFIX (JR, SR, etc.)

DECEASED
2003
☐

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)

COUNTY OF RESIDENCE

SCHOOL DISTRICT NO. (PG 40-41)

PRESENT ADDRESS (INCLUDE APARTMENT NUMBER OR RURAL ROUTE)

CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE

You may contribute to any one or all of the trust funds on Line 44. See pages 8 and 9 for a description of each trust fund.



Children's



Veterans

Elderly Home
Delivered
MealsMissouri
National
GuardGeneral
RevenueWorkers'
MemorialPLEASE CHECK THE APPROPRIATE
BOXES THAT APPLY TO YOURSELF
OR YOUR SPOUSE.

AGE 65 OR OLDER

☐ YOURSELF
☐ SPOUSE

BLIND

☐ YOURSELF
☐ SPOUSE

100% DISABLED

☐ YOURSELF
☐ SPOUSE

NON-OBLIGATED SPOUSE

☐ YOURSELF
☐ SPOUSE

INCOME

1. Federal adjusted gross income (See worksheet on page 6.)
2. Total additions (from Form MO-A, Part 1, Line 5)
3. Total income — Add Lines 1 and 2.
4. Total subtractions (from Form MO-A, Part 1, Line 11)
5. Missouri adjusted gross income — Subtract Line 4 from Line 3.
6. Total Missouri adjusted gross income — Add columns 5Y and 5S.
7. Income percentages — Divide columns 5Y and 5S by total on Line 6.
(Total of columns 7Y and 7S must equal 100%.)

Yourself

Spouse

1Y

00

1S

00

2Y

00

2S

00

3Y

00

3S

00

4Y

00

4S

00

5Y

00

5S

00

6

00

7Y

%

7S

%

EXEMPTIONS AND DEDUCTIONS

8. Pension exemption (from Form MO-A, Part 3, Line 9)
9. Mark your filing status box below and enter the appropriate exemption amount on Line 9.
- ☐ A. Single — \$2,100 (See Box B before checking.)
- ☐ B. Claimed as a dependent on another person's federal tax return — \$0.00
- ☐ C. Married filing joint federal & combined Missouri — \$4,200
- ☐ D. Married filing separate — \$2,100
- ☐ E. Married filing separate (spouse NOT filing) — \$4,200
- ☐ F. Head of household — \$3,500
- ☐ G. Qualifying widow(er) with dependent child — \$3,500
10. Tax from federal return (Do not enter amount from your Form W-2(s)—Do Not Enter Federal Tax Withheld.)
- Federal Form 1040, Line 54 minus Lines 42 and 63 minus Line 2 of child tax credit worksheet; or
 - Federal Form 1040A, Line 36 minus Line 41 minus Line 2 of child tax credit worksheet; or
 - Federal Form 1040EZ, Line 10 minus Line 8 minus Line 2 of child tax credit worksheet; or
 - Federal Telefile Tax Record, Line K(2) (second box) minus Line L

8

00

9

00

10

00

11

00

12

00

11. Other tax from federal return — Attach copy of your federal return (pages 1 and 2).
12. Total tax from federal return — Add Lines 10 and 11.
13. Federal tax deduction — Enter amount from Line 12 not to exceed \$5,000 for individual filer; \$10,000 for combined filers.

13

00

14. Missouri STANDARD DEDUCTION OR ITEMIZED DEDUCTIONS (See page 7.)

14

00

15. Number of dependents from Federal Form 1040 OR 1040A, Line 6c
(DO NOT INCLUDE YOURSELF OR SPOUSE.)

X \$1,200 =

15

00

16. Number of dependents on Line 15 who are 65 years of age or older and do not receive Medicaid or state funding (DO NOT INCLUDE YOURSELF OR SPOUSE.)

X \$1,000 =

16

00

17. Long-term care insurance deduction

17

00

18. Total deductions — Add Lines 8, 9, 13, 14, 15, 16, and 17.

18

00

19. Subtotal — Subtract Line 18 from Line 6.

19

00

20. Multiply Line 19 by appropriate percentages (%) on Lines 7Y and 7S.

20Y

00

20S

00

21. Enterprise zone income modification

21Y

00

21S

00

22. Subtract Line 21 from Line 20. Enter here and on Line 23.

22Y

00

22S

00

Do not
include
yourself
or
spouse.

		Yourself		Spouse													
TAX	23. Taxable income amount from Lines 22Y and 22S	23Y	00	23S	00												
	24. TAX on Line 23 (See tax table on the back of Form MO-A.)	24Y	00	24S	00												
	25. Resident credit (Attach Form MO-CR and other income tax return.) OR	25Y	00	25S	00												
	26. MO income percentage (Attach Form MO-NRI & copy of federal return.) Check correct box if you or your spouse is a professional entertainer or a member of professional athletic team. (Enter 100% unless you are attaching Form MO-NRI.) <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	26Y	%	26S	%												
	27. Balance (Resident — subtract Line 25 from Line 24 OR Missouri income percentage — multiply Line 24 by percentage on Line 26.)	27Y	00	27S	00												
	28. Other taxes (Check box and attach federal form indicated.) <input type="checkbox"/> Lump sum distribution (Form 4972) <input type="checkbox"/> Recapture of low income housing credit (Form 8611)	28Y	00	28S	00												
	29. SUBTOTAL — Add Lines 27 and 28.	29Y	00	29S	00												
	30. TOTAL TAX — Add Lines 29Y and 29S.	30			00												
	PAYMENTS / CREDITS	31. MISSOURI tax withheld — Attach Form W-2(s) and/or Form 1099(s).	31			00											
		32. 2003 Missouri estimated tax payments (include overpayment from 2002 applied to 2003)	32			00											
33. Missouri tax withheld for nonresident partners or S corporation shareholders. Attach Form MO-2NR.		33			00												
34. Missouri tax withheld for nonresident entertainers — Attach Form MO-2ENT.		34			00												
35. Amount paid with Missouri extension of time to file (Form MO-60)		35			00												
36. Miscellaneous tax credits (from Form MO-TC, Line 13) Attach Form MO-TC.		36			00												
37. Property tax credit — Attach Form MO-PTS.		37			00												
38. Total payments and credits — Add Lines 31 through 37.		38			00												
AMENDED RETURN	Skip Lines 39–41 if you are not filing an amended return.																
	39. Amount paid on original return	39			00												
	40. Overpayment as shown (or adjusted) on original return	40			00												
	INDICATE REASON(S) FOR AMENDING. <table border="1" style="float: right; margin-top: 10px;"> <tr><td>M</td><td>M</td><td>D</td><td>D</td><td>Y</td><td>Y</td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>					M	M	D	D	Y	Y						
	M	M	D	D	Y	Y											
	<input type="checkbox"/> A. Federal audit Enter date of IRS report.																
	<input type="checkbox"/> B. Net operating loss carryback Enter year of loss.																
	<input type="checkbox"/> C. Investment tax credit carryback Enter year of credit.																
	<input type="checkbox"/> D. Correction other than A, B, or C ... Enter date of federal amended return, if filed.																
41. Amended Return — total payments and credits. Add Line 39 to Line 38 or subtract Line 40 from Line 38.	41			00													
REFUND OR AMOUNT DUE	42. If Line 38, or if amended return, Line 41, is larger than Line 30, enter difference (amount of OVERPAYMENT) here.	42			00												
	43. Amount of Line 42 to be applied to your 2004 estimated tax	43			00												
	44. Enter the amount of your donation in the trust fund boxes to the right.	44	Children's 00	Veterans 00	Elderly Home Delivered Meals 00	Missouri National Guard 00	General Revenue 00	Workers' Memorial 00									
	45. Overpayment to be refunded to you. Subtract Lines 43 and 44 from Line 42 and enter here. Sign below and mail return to: DEPARTMENT OF REVENUE, PO BOX 500, JEFFERSON CITY, MO 65106-0500. REFUND	45															
	46. If Line 30 is larger than Line 38 or Line 41, enter the difference (amount of UNDERPAYMENT) here.	46					00										
	47. Underpayment of estimated tax penalty — Attach Form MO-2210. Enter penalty amount here.	47					00										
	48. Total amount due — Add Lines 46 and 47 and enter here. Sign below and mail return and payment to: DEPARTMENT OF REVENUE, PO BOX 329, JEFFERSON CITY, MO 65107-0329. Please write your social security number(s) and daytime phone number on your check or money order (U.S. funds only). Make payable to Missouri Director of Revenue. AMOUNT YOU OWE	48					00										
	The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.																
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.																
	SIGNATURE	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO		PAID PREPARER'S TELEPHONE ()		DOR ONLY	S E U P F <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>										
SIGNATURE		DATE		PAID PREPARER'S SIGNATURE													
SPOUSE'S SIGNATURE (If filing combined, BOTH must sign)		DAYTIME TELEPHONE ()		PAID PREPARER'S ADDRESS AND ZIP CODE													
				DATE													



MISSOURI DEPARTMENT OF REVENUE
**INDIVIDUAL INCOME TAX
ADJUSTMENTS**

2003
FORM
MO-A

Attachment Sequence No. 1040-01

ATTACH TO FORM MO-1040. SEE INFORMATION BEGINNING ON PAGE 10 TO ASSIST YOU IN COMPLETING THIS FORM.

LAST NAME	FIRST NAME	INITIAL	SOCIAL SECURITY NO.
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	SPOUSE'S SOCIAL SECURITY NO.

PART 1 — MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE PAGE 10.)

ADDITIONS	Y—YOURSELF		S—SPOUSE	
1. Interest on state and local obligations other than Missouri source (reduced by related expenses if expenses were over \$500)	1Y	00	1S	00
2. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Net Operating Loss (Carryback/Carryforward); <input type="checkbox"/> Other (description)	2Y	00	2S	00
3. Nonqualified distribution received from Missouri Savings for Tuition Program (MO\$T) (distribution withdrawn early or distribution not used for qualified higher education expenses)	3Y	00	3S	00
4. Missouri depreciation adjustment (Section 143.121, RSMo)	4Y	00	4S	00
5. TOTAL ADDITIONS — Add Lines 1, 2, 3, and 4. Enter here and on Form MO-1040, Line 2.	5Y	00	5S	00
SUBTRACTIONS				
6. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500). Attach a detailed list or all Federal Form 1099(s).	6Y	00	6S	00
7. Any state income tax refund included in federal adjusted gross income	7Y	00	7S	00
8. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Railroad retirement benefits; <input type="checkbox"/> Other (description) Attach supporting documentation.	8Y	00	8S	00
9. Exempt contributions made to the Missouri Savings for Tuition Program (MO\$T) (maximum contribution subtraction is \$8,000 per taxpayer)	9Y	00	9S	00
10. Missouri depreciation adjustment (Section 143.121, RSMo)	10Y	00	10S	00
11. TOTAL SUBTRACTIONS — Add Lines 6, 7, 8, 9, and 10. Enter here and on Form MO-1040, Line 4.	11Y	00	11S	00

PART 2 — MISSOURI ITEMIZED DEDUCTIONS — Complete this section only if you itemize deductions on your federal return. Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 37	1	00
2. 2003 (FICA) — yourself — Social security \$ + Medicare \$	2	00
3. 2003 (FICA) — spouse — Social security \$ + Medicare \$	3	00
4. 2003 Railroad retirement tax — yourself (Tier I and Tier II) \$ + Medicare \$	4	00
5. 2003 Railroad retirement tax — spouse (Tier I and Tier II) \$ + Medicare \$	5	00
6. 2003 Self-employment tax — Amount from Federal Form 1040, Line 28	6	00
7. TOTAL — Add Lines 1 through 6.	7	00
8. State and local income taxes — See instructions on page 12.	8	00
9. Earnings taxes included in Line 8	9	00
10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet below.	10	00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 14.	11	00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 7.

WORKSHEET FOR PART 2 — STATE AND
LOCAL INCOME TAXES, LINE 10

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 34 is more than \$139,500 (\$69,750 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. See the instructions for the amount to enter on Line 10 above. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

1. Enter amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1	00
2. Enter amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	2	00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3	00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	00
5. Subtract Line 4 from Line 3.	5	00
6. Divide Line 5 by Line 1.	6	%
7. Multiply Line 2 by Line 6.	7	00
8. Subtract Line 7 from Line 5. Enter here and on Form MO-A, Part 2, Line 10.	8	00

PART 3 — PENSION EXEMPTION — A copy of your federal return (pages 1 and 2) and your Form 1099-R(s) must accompany this form if claiming a pension exemption. Failure to provide your federal return and Form 1099-R(s) will result in your exemption being disallowed.

1. Enter amount from Form MO-1040, Line 6.	1		00																
2. Enter amount of taxable social security benefits from Federal Form 1040A, Line 14b, or from Federal Form 1040, Line 20b.	2		00																
3. Subtract Line 2 from Line 1. This is your modified Missouri adjusted gross income to be used for comparison only with applicable income limitations on this worksheet.	3		00																
4. Check the appropriate filing status and enter on Line 4 the amount indicated: <input type="checkbox"/> A. Single, Head of household, Qualifying widow(er) — \$25,000 <input type="checkbox"/> B. Married filing combined — \$32,000 <input type="checkbox"/> C. Married filing separate — \$16,000	4		00																
If Line 3 is less than or equal to Line 4, enter "0" on Line 5.																			
5. Subtract Line 4 from Line 3 and enter the amount on Line 5. (If Line 3 is less than Line 4, enter "0".) If Line 5 is greater than \$6,000 (\$12,000 if filing combined and both you and your spouse have pensions), STOP . You do not qualify for a pension exemption.	5		00																
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: left;">Y—YOURSELF</th> <th colspan="2" style="text-align: left;">S—SPOUSE</th> </tr> <tr> <td style="width: 5%;"></td> <td style="width: 15%;"></td> <td style="width: 5%;"></td> <td style="width: 15%;"></td> </tr> <tr> <td style="text-align: center;">6Y</td> <td style="text-align: right;">00</td> <td style="text-align: center;">6S</td> <td style="text-align: right;">00</td> </tr> <tr> <td style="text-align: center;">7Y</td> <td style="text-align: right;">00</td> <td style="text-align: center;">7S</td> <td style="text-align: right;">00</td> </tr> </table>				Y—YOURSELF		S—SPOUSE						6Y	00	6S	00	7Y	00	7S	00
Y—YOURSELF		S—SPOUSE																	
6Y	00	6S	00																
7Y	00	7S	00																
6. Enter the total amount of taxable pension received in 2003 from Federal Form 1040A, Lines 11b and 12b or Federal Form 1040, Lines 15b and 16b. (Do not include social security benefits or railroad retirement benefits on this line. If you are 100 percent disabled, see instructions on page 12.)	6Y	00	6S	00															
7. Enter on Line 7Y the amount from Line 6Y or \$6,000, whichever is less. Enter on Line 7S the amount from Line 6S or \$6,000, whichever is less.	7Y	00	7S	00															
8. Subtotal — Add Lines 7Y and 7S. Enter the amount on Line 8.	8		00																
9. Total Pension Exemption — Subtract Line 5 from Line 8. Enter here and on Form MO-1040, Line 8. Enter a "0" if the number is negative. Attach a copy of your federal return (pages 1 and 2) and your Form 1099-R(s).	9		00																

2003 TAX TABLE

If Line 23 is			If Line 23 is			If Line 23 is			If Line 23 is			If Line 23 is			If Line 23 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312
															9,000		

For assistance calculating your tax, go to www.dor.mo.gov/tax and select the Tax Calculator.

MO 860-1881 (11-2003)

Tax on the first \$9,000 of taxable income is \$315. Tax on the income over \$9,000 is calculated at 6 percent. Example: If Line 23 of the Missouri return is \$12,000, then the Missouri tax is \$315 + \$180 (6 percent of \$3,000) = \$495.

NOTE: Make sure \$315 is included in your calculation of tax on taxable income over \$9,000.

PLUS 6% of excess over \$9,000

FIGURING TAX OVER \$9,000	Yourself		Spouse		Example	
	Missouri taxable income (Line 23)	\$ _____	\$ _____	\$ _____	\$ 12,000	
	Subtract \$9,000	— \$ 9,000	— \$ 9,000	— \$ 9,000	— \$ 9,000	
	Difference	= \$ _____	= \$ _____	= \$ 3,000		
	Multiply by 6 percent	x 6%	x 6%	x 6%		
	Tax on income over \$9,000	= \$ _____	= \$ _____	= \$ 180		
	Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315	+ \$ 315		
	TOTAL MISSOURI TAX	= \$ _____	= \$ _____	= \$ 495		

A separate tax must be computed for you and your spouse.



MISSOURI DEPARTMENT OF REVENUE
**CREDIT FOR INCOME TAXES PAID TO
OTHER STATES OR POLITICAL SUBDIVISIONS**

2003
FORM
MO-CR

Attachment Sequence No. 1040-03 and 1040C-01

REVISED! Complete this form for you and your spouse, if you and/or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.

- Only residents of Missouri may use this form.
- **Attach a copy of all income tax returns for each state or political subdivision.**
- Attach Form MO-CR to Form MO-1040 or Form MO-1040C.

YOUR NAME		YOUR SOCIAL SECURITY NO.		YOUR SPOUSE'S NAME		SPOUSE'S SOCIAL SECURITY NO.	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S or Form MO-1040C, Line 3)				YOURSELF		SPOUSE	
				00		1 00	
2. Claimant's Missouri income tax (Form MO-1040, Line 24Y and/or Line 24S or Form MO-1040C, Line 14)				00		2 00	
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back.				STATE OF:		STATE OF:	
3. Wages and commissions				00		3 00	
4. Other (describe nature)				00		4 00	
5. Total — Add Lines 3 and 4.				00		5 00	
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 33).				00		6 00	
7. Net amounts — Subtract Line 6 from Line 5.				00		7 00	
8. Percentage of your income taxed — Divide Line 7 by Line 1.				%		8 %	
9. Maximum credit — Multiply Line 2 by percentage on Line 8.				00		9 00	
10. Income tax you paid to another state or political subdivision. This is not tax withheld. The income tax is reduced by all credits, except withholding and estimated tax.				00		10 00	
11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 25Y or Line 25S, or Form MO-1040C, Line 15. (If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040 or Form MO-1040C.) .				00		11 00	

MO 860-1095 (11-2003)

For Privacy Notice, see the instructions.



MISSOURI DEPARTMENT OF REVENUE
**CREDIT FOR INCOME TAXES PAID TO
OTHER STATES OR POLITICAL SUBDIVISIONS**

2003
FORM
MO-CR

Attachment Sequence No. 1040-03 and 1040C-01

REVISED! Complete this form for you and your spouse, if you and/or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.

- Only residents of Missouri may use this form.
- **Attach a copy of all income tax returns for each state or political subdivision.**
- Attach Form MO-CR to Form MO-1040 or Form MO-1040C.

YOUR NAME		YOUR SOCIAL SECURITY NO.		YOUR SPOUSE'S NAME		SPOUSE'S SOCIAL SECURITY NO.	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S or Form MO-1040C, Line 3)				YOURSELF		SPOUSE	
				00		1 00	
2. Claimant's Missouri income tax (Form MO-1040, Line 24Y and/or Line 24S or Form MO-1040C, Line 14)				00		2 00	
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back.				STATE OF:		STATE OF:	
3. Wages and commissions				00		3 00	
4. Other (describe nature)				00		4 00	
5. Total — Add Lines 3 and 4.				00		5 00	
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 33).				00		6 00	
7. Net amounts — Subtract Line 6 from Line 5.				00		7 00	
8. Percentage of your income taxed — Divide Line 7 by Line 1.				%		8 %	
9. Maximum credit — Multiply Line 2 by percentage on Line 8.				00		9 00	
10. Income tax you paid to another state or political subdivision. This is not tax withheld. The income tax is reduced by all credits, except withholding and estimated tax.				00		10 00	
11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 25Y or Line 25S, or Form MO-1040C, Line 15. (If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040 or Form MO-1040C.) .				00		11 00	

MO 860-1095 (11-2003)

For Privacy Notice, see the instructions.

INFORMATION TO COMPLETE FORM MO-CR

If you pay tax to more than one state, you must complete a separate Form MO-CR, add the amounts reported on Line 11, and enter on Form MO-1040, Line 25 or Form MO-1040C, Line 15.

This form may be used by a resident individual, resident estate, or resident trust. A resident individual includes a part-year resident electing to determine his/her tax as if he/she were a resident for the entire taxable period. If a part-year resident does not use Form MO-CR, Form MO-NRI may be completed.

You must complete Form MO-1040, Lines 1 through 24, or Form MO-1040C, Lines 1 through 14, before you begin Form MO-CR.

Line 1 — Enter on Line 1 the amount from Line 5Y and/or 5S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 3.

Line 2 — Enter on Line 2 the amount from Line 24Y and/or 24S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 14.

Lines 3–4 — Enter on Lines 3 and 4 the income from Line 1 which you were required to pay an income tax.

Line 5 — Add Lines 3 and 4. Enter the total on Line 5.

Line 6 — Enter on Line 6 any adjustments to income from Federal Form 1040A, Line 20, or Federal Form 1040, Line 33 of which were related to the income reported on Lines 3 and 4. **Do not complete a column for Missouri income.**

Two Letter Abbreviations for States

AL—Alabama	CT—Connecticut	HI—Hawaii	KY—Kentucky	MN—Minnesota	NJ—New Jersey	OK—Oklahoma	TN—Tennessee	WV—West Virginia
AK—Alaska	DC—District of Columbia	ID—Idaho	LA—Louisiana	MS—Mississippi	NM—New Mexico	OR—Oregon	TX—Texas	WI—Wisconsin
AZ—Arizona	DE—Delaware	IL—Illinois	ME—Maine	MT—Montana	NY—New York	PA—Pennsylvania	UT—Utah	WY—Wyoming
AR—Arkansas	FL—Florida	IN—Indiana	MD—Maryland	NE—Nebraska	NC—North Carolina	RI—Rhode Island	VT—Vermont	
CA—California	GA—Georgia	IA—Iowa	MA—Massachusetts	NV—Nevada	ND—North Dakota	SC—South Carolina	VA—Virginia	
CO—Colorado		KS—Kansas	MI—Michigan	NH—New Hampshire	OH—Ohio	SD—South Dakota	WA—Washington	

MO 860-1095 (11-2003)

This form is available upon request in alternative accessible format(s).

Line 7 — Subtract Line 6 from Line 5 and enter the difference on Line 7.

Line 8 — Divide Line 7 by Line 1. If greater than 100%, enter 100%. (Round to whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage on Line 8.

Line 9 — Multiply Line 2 by percentage on Line 8 and enter amount on Line 9.

Line 10 — Enter on Line 10 the income tax that you actually paid (**not the amount withheld**). If both you and your spouse paid income tax on a joint or combined return, each must claim his or her own portion of the tax paid. The income tax must be reduced by all credits allowed, such as: exemptions, sales tax credit, homestead credit, etc. Do not reduce the tax by your withholding or your estimated tax payments.

Line 11 — Enter on Line 11 the smaller amount of Line 9 or Line 10. Your total credit cannot exceed the tax paid or the percent of tax due Missouri on that part of your income. If you have a credit from another state, add the credit(s) from your other Form MO-CR(s) and enter the total credit on Form MO-1040, Line 25, or Form MO-1040C, Line 15.

INFORMATION TO COMPLETE FORM MO-CR

If you pay tax to more than one state, you must complete a separate Form MO-CR, add the amounts reported on Line 11, and enter on Form MO-1040, Line 25 or Form MO-1040C, Line 15.

This form may be used by a resident individual, resident estate, or resident trust. A resident individual includes a part-year resident electing to determine his/her tax as if he/she were a resident for the entire taxable period. If a part-year resident does not use Form MO-CR, Form MO-NRI may be completed.

You must complete Form MO-1040, Lines 1 through 24, or Form MO-1040C, Lines 1 through 14, before you begin Form MO-CR.

Line 1 — Enter on Line 1 the amount from Line 5Y and/or 5S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 3.

Line 2 — Enter on Line 2 the amount from Line 24Y and/or 24S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 14.

Lines 3–4 — Enter on Lines 3 and 4 the income from Line 1 which you were required to pay an income tax.

Line 5 — Add Lines 3 and 4. Enter the total on Line 5.

Line 6 — Enter on Line 6 any adjustments to income from Federal Form 1040A, Line 20, or Federal Form 1040, Line 33 of which were related to the income reported on Lines 3 and 4. **Do not complete a column for Missouri income.**

Two Letter Abbreviations for States

AL—Alabama	CT—Connecticut	HI—Hawaii	KY—Kentucky	MN—Minnesota	NJ—New Jersey	OK—Oklahoma	TN—Tennessee	WV—West Virginia
AK—Alaska	DC—District of Columbia	ID—Idaho	LA—Louisiana	MS—Mississippi	NM—New Mexico	OR—Oregon	TX—Texas	WI—Wisconsin
AZ—Arizona	DE—Delaware	IL—Illinois	ME—Maine	MT—Montana	NY—New York	PA—Pennsylvania	UT—Utah	WY—Wyoming
AR—Arkansas	FL—Florida	IN—Indiana	MD—Maryland	NE—Nebraska	NC—North Carolina	RI—Rhode Island	VT—Vermont	
CA—California	GA—Georgia	IA—Iowa	MA—Massachusetts	NV—Nevada	ND—North Dakota	SC—South Carolina	VA—Virginia	
CO—Colorado		KS—Kansas	MI—Michigan	NH—New Hampshire	OH—Ohio	SD—South Dakota	WA—Washington	

MO 860-1095 (11-2003)

This form is available upon request in alternative accessible format(s).

Line 7 — Subtract Line 6 from Line 5 and enter the difference on Line 7.

Line 8 — Divide Line 7 by Line 1. If greater than 100%, enter 100%. (Round to whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage on Line 8.

Line 9 — Multiply Line 2 by percentage on Line 8 and enter amount on Line 9.

Line 10 — Enter on Line 10 the income tax that you actually paid (**not the amount withheld**). If both you and your spouse paid income tax on a joint or combined return, each must claim his or her own portion of the tax paid. The income tax must be reduced by all credits allowed, such as: exemptions, sales tax credit, homestead credit, etc. Do not reduce the tax by your withholding or your estimated tax payments.

Line 11 — Enter on Line 11 the smaller amount of Line 9 or Line 10. Your total credit cannot exceed the tax paid or the percent of tax due Missouri on that part of your income. If you have a credit from another state, add the credit(s) from your other Form MO-CR(s) and enter the total credit on Form MO-1040, Line 25, or Form MO-1040C, Line 15.



MISSOURI DEPARTMENT OF REVENUE
**MISSOURI INCOME
PERCENTAGE**

2003
FORM
MO-NRI

Attachment Sequence No. 1040-04 and 1040C-02

Attach Federal Return.
See FAQs on Form MO-NRI, page 2.

INSTRUCTIONS

PART A, LINE 1: NONRESIDENT OF MISSOURI — If you were a nonresident and had Missouri and other state income, complete Part A, Line 1 and Part B. Attach this form to your Missouri return.

PART A, LINE 2: PART-YEAR MISSOURI RESIDENT — If you were a part-year resident and had Missouri and other state income, you may complete Part A, Line 2 and Part B or Form MO-CR, whichever is to your benefit. Attach this form or Form MO-CR (and other state return) to your Missouri return. Missouri source income includes any income (pensions, annuities, etc.) that you received as a Missouri resident.

PART A, LINE 3: MILITARY/NONRESIDENT TAX STATUS — If your home of record is Missouri and: 1) you (and your spouse) did not have any Missouri income other than military income, 2) you were not in Missouri for more than 30 days, **and** 3) you did not maintain a home in Missouri during the year, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part B, Line 1.

If you are a military nonresident stationed in Missouri and neither you or your spouse had Missouri source income, complete Part A, Line 3. Then enter "0" on Part B, Line 1 below and enter your federal adjusted gross income on Part B, Line 2. You are not required to file a Missouri return. Sign this form on the reverse side and send with your Leave and Earnings Statement (and all W-2s) to: Missouri Department of Revenue, P.O. Box 3900, Jefferson City, MO 65105-3900.

If you are a military nonresident stationed in Missouri and you and/or your spouse had Missouri source income, complete Part A, Line 3 and Part B after completing Form MO-1040, Lines 1 through 24, or Form MO-1040C, Lines 1 through 14. **NOTE:** If you filed a joint federal return, you must file a combined Missouri return (even if only one spouse had income) and complete each column of Part B below. Do not combine Missouri source income for you and your spouse.

PART A — RESIDENT/NONRESIDENT STATUS — Check your status in the appropriate box below.

NAME (YOURSELF)		NAME (SPOUSE)	
ADDRESS		ADDRESS	
CITY, STATE, ZIP CODE	SOCIAL SECURITY NUMBER	CITY, STATE, ZIP CODE	SOCIAL SECURITY NUMBER

<input type="checkbox"/> 1. NONRESIDENT OF MISSOURI <div style="border: 1px solid black; height: 25px; margin-top: 5px;"></div> <p>What was your state of residence during 2003?</p>	<input type="checkbox"/> 1. NONRESIDENT OF MISSOURI <div style="border: 1px solid black; height: 25px; margin-top: 5px;"></div> <p>What was your state of residence during 2003?</p>																								
<input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 60%;">a. Indicate the date you were a Missouri resident in 2003.</td> <td style="width: 20%;">Date From:</td> <td style="width: 20%;">Date To:</td> </tr> <tr> <td style="height: 20px;"></td> <td></td> <td></td> </tr> <tr> <td>b. Indicate other state of residence and the date you resided there.</td> <td>Date From:</td> <td>Date To:</td> </tr> <tr> <td style="height: 20px;"></td> <td></td> <td></td> </tr> </table>	a. Indicate the date you were a Missouri resident in 2003.	Date From:	Date To:				b. Indicate other state of residence and the date you resided there.	Date From:	Date To:				<input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 60%;">a. Indicate the date you were a Missouri resident in 2003.</td> <td style="width: 20%;">Date From:</td> <td style="width: 20%;">Date To:</td> </tr> <tr> <td style="height: 20px;"></td> <td></td> <td></td> </tr> <tr> <td>b. Indicate other state of residence and the date you resided there.</td> <td>Date From:</td> <td>Date To:</td> </tr> <tr> <td style="height: 20px;"></td> <td></td> <td></td> </tr> </table>	a. Indicate the date you were a Missouri resident in 2003.	Date From:	Date To:				b. Indicate other state of residence and the date you resided there.	Date From:	Date To:			
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b. Indicate other state of residence and the date you resided there.	Date From:	Date To:																							
<input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part B—Missouri Income Percentage. <div style="border: 1px solid black; padding: 5px; margin-top: 5px;"> <p>a. Missouri Home of Record <input type="checkbox"/> I did not at any time during the 2003 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.</p> <p>b. Non-Missouri Home of Record <input type="checkbox"/> I resided in Missouri during 2003 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.</p> </div>	<input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part B—Missouri Income Percentage. <div style="border: 1px solid black; padding: 5px; margin-top: 5px;"> <p>a. Missouri Home of Record <input type="checkbox"/> I did not at any time during the 2003 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.</p> <p>b. Non-Missouri Home of Record <input type="checkbox"/> I resided in Missouri during 2003 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.</p> </div>																								

PART B — MISSOURI INCOME PERCENTAGE — Complete only Part B if your income consists of wages or salaries and you had no adjustments on Federal Form 1040A, Line 20, or Federal Form 1040, Line 33. Otherwise, complete Part C first, then complete Part B.

	Yourself or One Income Filer		Spouse (on a Combined Return)
1. Missouri income — Enter wages, salaries, etc. from Missouri. (You must file a Missouri return if the amount on this line is more than \$600.)	00	1	00
2. Taxpayer's total adjusted gross income (from Form MO-1040, Lines 5Y and 5S; Form MO-1040C, Line 3; or from your federal form if you are a military nonresident and you are not required to file a Missouri return).	00	2	00
3. MISSOURI INCOME PERCENTAGE (divide Line 1 by Line 2). If greater than 100%, enter 100%. (Round to a whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, Lines 26Y and 26S, or Form MO-1040C, Line 16.	%	3	%

PART C — WORKSHEET FOR MISSOURI SOURCE INCOME

ADJUSTED GROSS INCOME COMPUTATIONS	FEDERAL FORM 1040A LINE NO.	FEDERAL FORM 1040 LINE NO.	YOURSELF OR ONE INCOME FILER		SPOUSE (ON A COMBINED RETURN)	
			MISSOURI SOURCES		MISSOURI SOURCES	
A. Wages, salaries, tips, etc.	7	7	A	00	A	00
B. Taxable interest income	8a	8a	B	00	B	00
C. Dividend income	9a	9a	C	00	C	00
D. State and local income tax refunds	none	10	D	00	D	00
E. Alimony received	none	11	E	00	E	00
F. Business income or (loss)	none	12	F	00	F	00
G. Capital gain or (loss)	10a	13a	G	00	G	00
H. Other gains or (losses)	none	14	H	00	H	00
I. Taxable IRA distributions	11b	15b	I	00	I	00
J. Taxable pensions and annuities	12b	16b	J	00	J	00
K. Rents, royalties, partnerships, S corporations, trusts, etc.	none	17	K	00	K	00
L. Farm income or (loss)	none	18	L	00	L	00
M. Unemployment compensation	13	19	M	00	M	00
N. Taxable social security benefits	14b	20b	N	00	N	00
O. Other income	none	21	O	00	O	00
P. Total — Add Lines A through O.	15	22	P	00	P	00
Q. Less: federal adjustments to income	20	33	Q	00	Q	00
R. SUBTOTAL (Line P — Line Q) If no modifications to income, STOP and ENTER this amount on reverse side, Part B, Line 1.	21	34	R	00	R	00
S. Missouri modifications — additions to federal adjusted gross income (Missouri source from Form MO-1040, Line 2)			S	00	S	00
T. Missouri modifications — subtractions from federal adjusted gross income (Missouri source from Form MO-1040, Line 4, or Form MO-1040C, Line 2)			T	00	T	00
U. MISSOURI INCOME (Missouri sources). Line R plus Line S, minus Line T. Enter this amount on reverse side, Part B, Line 1.			U	00	U	00

Frequently Asked Questions

- 1. Who is considered a nonresident?** A nonresident is an individual who does not meet the definition of a resident. A resident is an individual who either: 1) is domiciled in Missouri (maintained a permanent residence or place in Missouri that he/she plans on returning to whenever absent), or 2) is not domiciled in Missouri, but did have a permanent residence and spent more than 183 days of the taxable year in Missouri. (**Exception:** An individual, domiciled in Missouri, who did not maintain a permanent residence in Missouri, and did maintain a permanent residence elsewhere, and spends not more than 30 days of the year in Missouri is not a resident.) A **part-year resident** is treated the same way as a nonresident. **However**, a part-year resident also has the option of determining tax as a resident for the entire year and using Form MO-CR, Credit for Income Taxes Paid to Other States or Political Subdivisions to take credit for taxes paid to another state. The choice to use Form MO-CR or Form MO-NRI is up to you, based on the one that provides the best benefit.
- 2. What are the federal line references on the worksheet used for?** You must determine what portion of each line on the federal return is Missouri source income. The federal line references will help you find the information needed on Lines A through R. Attach a copy of your federal return for verification.
- 3. If I am stationed in Missouri for military orders, but my home of record is not Missouri, and my spouse had Missouri source income, is he/she required to complete the Form MO-NRI?** Yes. Both of you need to complete Form MO-NRI and submit it with your Missouri return. If you had military income only, your Missouri income percentage would be 0% on Part B, Line 3. If your spouse's total income was Missouri source, 100% should be entered as the Missouri income percentage on Part B, Line 3. As a nonresident of Missouri, any income from a Missouri source (excluding military pay) is taxed by Missouri.
- 4. If I have a Missouri domicile and I am stationed outside of Missouri, but my spouse remained in Missouri, do I have to pay Missouri tax on my military income?** Yes. Your military income and your spouse's income would be 100 percent taxable to Missouri.
- 5. If I have a Missouri domicile and I am stationed outside of Missouri, do I have to pay Missouri tax on my military income?** No, provided you did not maintain a permanent place to live in Missouri **and** you maintained a place to live elsewhere **and** you spent not more than 30 days of the year in Missouri. Simply complete Part A and B of Form MO-NRI, sign, and submit to the department. A Missouri tax return is not required. However, if you had Missouri source income and/or taxes withheld from Missouri, you must file a return to pay your tax liability or claim a refund.
- 6. What is Missouri source income and how do I determine the Missouri source income for my spouse and myself?** Missouri source income is the income earned in Missouri. It includes: 1) wages earned in Missouri; 2) interest, dividends, and pension income received during the time you/your spouse were a Missouri resident; 3) income from business, trade profession, or occupation carried on in Missouri; 4) income from real or tangible personal property in Missouri; and 5) winnings from a gaming/gambling activity. You should use the worksheet on page 8 of the Form MO-1040C book, or on page 6 of the Form MO-1040 book, to allocate your income between you and your spouse. You should determine what portion of each line on your federal income tax return is Missouri source income for yourself and your spouse and enter on the appropriate line on the worksheet above.

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.

SIGNATURE

DATE

SPOUSE'S SIGNATURE

DATE



MISSOURI DEPARTMENT OF REVENUE
**MISSOURI INCOME
PERCENTAGE**

2003
FORM
MO-NRI

Attachment Sequence No. 1040-04 and 1040C-02

Attach Federal Return.
See FAQs on Form MO-NRI, page 2.

INSTRUCTIONS

PART A, LINE 1: NONRESIDENT OF MISSOURI — If you were a nonresident and had Missouri and other state income, complete Part A, Line 1 and Part B. Attach this form to your Missouri return.

PART A, LINE 2: PART-YEAR MISSOURI RESIDENT — If you were a part-year resident and had Missouri and other state income, you may complete Part A, Line 2 and Part B or Form MO-CR, whichever is to your benefit. Attach this form or Form MO-CR (and other state return) to your Missouri return. Missouri source income includes any income (pensions, annuities, etc.) that you received as a Missouri resident.

PART A, LINE 3: MILITARY/NONRESIDENT TAX STATUS — If your home of record is Missouri and: 1) you (and your spouse) did not have any Missouri income other than military income, 2) you were not in Missouri for more than 30 days, **and** 3) you did not maintain a home in Missouri during the year, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part B, Line 1.

If you are a military nonresident stationed in Missouri and neither you or your spouse had Missouri source income, complete Part A, Line 3. Then enter "0" on Part B, Line 1 below and enter your federal adjusted gross income on Part B, Line 2. You are not required to file a Missouri return. Sign this form on the reverse side and send with your Leave and Earnings Statement (and all W-2s) to: Missouri Department of Revenue, P.O. Box 3900, Jefferson City, MO 65105-3900.

If you are a military nonresident stationed in Missouri and you and/or your spouse had Missouri source income, complete Part A, Line 3 and Part B after completing Form MO-1040, Lines 1 through 24, or Form MO-1040C, Lines 1 through 14. **NOTE:** If you filed a joint federal return, you must file a combined Missouri return (even if only one spouse had income) and complete each column of Part B below. Do not combine Missouri source income for you and your spouse.

PART A — RESIDENT/NONRESIDENT STATUS — Check your status in the appropriate box below.

NAME (YOURSELF)		NAME (SPOUSE)	
ADDRESS		ADDRESS	
CITY, STATE, ZIP CODE	SOCIAL SECURITY NUMBER	CITY, STATE, ZIP CODE	SOCIAL SECURITY NUMBER

☐ **1. NONRESIDENT OF MISSOURI**
What was your state of residence during 2003?

☐ **2. PART-YEAR MISSOURI RESIDENT**

a. Indicate the date you were a Missouri resident in 2003.	Date From:	Date To:
b. Indicate other state of residence and the date you resided there.	Date From:	Date To:

☐ **3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part B—Missouri Income Percentage.**

a. **Missouri Home of Record** ☐
I did not at any time during the 2003 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.

b. **Non-Missouri Home of Record** ☐
I resided in Missouri during 2003 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.

☐ **1. NONRESIDENT OF MISSOURI**
What was your state of residence during 2003?

☐ **2. PART-YEAR MISSOURI RESIDENT**

a. Indicate the date you were a Missouri resident in 2003.	Date From:	Date To:
b. Indicate other state of residence and the date you resided there.	Date From:	Date To:

☐ **3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part B—Missouri Income Percentage.**

a. **Missouri Home of Record** ☐
I did not at any time during the 2003 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.

b. **Non-Missouri Home of Record** ☐
I resided in Missouri during 2003 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.

PART B — MISSOURI INCOME PERCENTAGE — Complete only Part B if your income consists of wages or salaries and you had no adjustments on Federal Form 1040A, Line 20, or Federal Form 1040, Line 33. Otherwise, complete Part C first, then complete Part B.

	Yourself or One Income Filer	Spouse (on a Combined Return)
1. Missouri income — Enter wages, salaries, etc. from Missouri. (You must file a Missouri return if the amount on this line is more than \$600.)	00 1	00
2. Taxpayer's total adjusted gross income (from Form MO-1040, Lines 5Y and 5S; Form MO-1040C, Line 3; or from your federal form if you are a military nonresident and you are not required to file a Missouri return).	00 2	00
3. MISSOURI INCOME PERCENTAGE (divide Line 1 by Line 2). If greater than 100%, enter 100%. (Round to a whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, Lines 26Y and 26S, or Form MO-1040C, Line 16.	% 3	%

PART C — WORKSHEET FOR MISSOURI SOURCE INCOME

ADJUSTED GROSS INCOME COMPUTATIONS	FEDERAL FORM 1040A LINE NO.	FEDERAL FORM 1040 LINE NO.	YOURSELF OR ONE INCOME FILER		SPOUSE (ON A COMBINED RETURN)	
			MISSOURI SOURCES		MISSOURI SOURCES	
A. Wages, salaries, tips, etc.	7	7	A	00	A	00
B. Taxable interest income	8a	8a	B	00	B	00
C. Dividend income	9a	9a	C	00	C	00
D. State and local income tax refunds	none	10	D	00	D	00
E. Alimony received	none	11	E	00	E	00
F. Business income or (loss)	none	12	F	00	F	00
G. Capital gain or (loss)	10a	13a	G	00	G	00
H. Other gains or (losses)	none	14	H	00	H	00
I. Taxable IRA distributions	11b	15b	I	00	I	00
J. Taxable pensions and annuities	12b	16b	J	00	J	00
K. Rents, royalties, partnerships, S corporations, trusts, etc.	none	17	K	00	K	00
L. Farm income or (loss)	none	18	L	00	L	00
M. Unemployment compensation	13	19	M	00	M	00
N. Taxable social security benefits	14b	20b	N	00	N	00
O. Other income	none	21	O	00	O	00
P. Total — Add Lines A through O.	15	22	P	00	P	00
Q. Less: federal adjustments to income	20	33	Q	00	Q	00
R. SUBTOTAL (Line P — Line Q) If no modifications to income, STOP and ENTER this amount on reverse side, Part B, Line 1. . . .	21	34	R	00	R	00
S. Missouri modifications — additions to federal adjusted gross income (Missouri source from Form MO-1040, Line 2)			S	00	S	00
T. Missouri modifications — subtractions from federal adjusted gross income (Missouri source from Form MO-1040, Line 4, or Form MO-1040C, Line 2) . . .			T	00	T	00
U. MISSOURI INCOME (Missouri sources). Line R plus Line S, minus Line T. Enter this amount on reverse side, Part B, Line 1.			U	00	U	00

Frequently Asked Questions

- 1. Who is considered a nonresident?** A nonresident is an individual who does not meet the definition of a resident. A resident is an individual who either: 1) is domiciled in Missouri (maintained a permanent residence or place in Missouri that he/she plans on returning to whenever absent), or 2) is not domiciled in Missouri, but did have a permanent residence and spent more than 183 days of the taxable year in Missouri. (**Exception:** An individual, domiciled in Missouri, who did not maintain a permanent residence in Missouri, and did maintain a permanent residence elsewhere, and spends not more than 30 days of the year in Missouri is not a resident.) A **part-year resident** is treated the same way as a nonresident. **However**, a part-year resident also has the option of determining tax as a resident for the entire year and using Form MO-CR, Credit for Income Taxes Paid to Other States or Political Subdivisions to take credit for taxes paid to another state. The choice to use Form MO-CR or Form MO-NRI is up to you, based on the one that provides the best benefit.
- 2. What are the federal line references on the worksheet used for?** You must determine what portion of each line on the federal return is Missouri source income. The federal line references will help you find the information needed on Lines A through R. Attach a copy of your federal return for verification.
- 3. If I am stationed in Missouri for military orders, but my home of record is not Missouri, and my spouse had Missouri source income, is he/she required to complete the Form MO-NRI?** Yes. Both of you need to complete Form MO-NRI and submit it with your Missouri return. If you had military income only, your Missouri income percentage would be 0% on Part B, Line 3. If your spouse's total income was Missouri source, 100% should be entered as the Missouri income percentage on Part B, Line 3. As a nonresident of Missouri, any income from a Missouri source (excluding military pay) is taxed by Missouri.
- 4. If I have a Missouri domicile and I am stationed outside of Missouri, but my spouse remained in Missouri, do I have to pay Missouri tax on my military income?** Yes. Your military income and your spouse's income would be 100 percent taxable to Missouri.
- 5. If I have a Missouri domicile and I am stationed outside of Missouri, do I have to pay Missouri tax on my military income?** No, provided you did not maintain a permanent place to live in Missouri **and** you maintained a place to live elsewhere **and** you spent not more than 30 days of the year in Missouri. Simply complete Part A and B of Form MO-NRI, sign, and submit to the department. A Missouri tax return is not required. However, if you had Missouri source income and/or taxes withheld from Missouri, you must file a return to pay your tax liability or claim a refund.
- 6. What is Missouri source income and how do I determine the Missouri source income for my spouse and myself?** Missouri source income is the income earned in Missouri. It includes: 1) wages earned in Missouri; 2) interest, dividends, and pension income received during the time you/your spouse were a Missouri resident; 3) income from business, trade profession, or occupation carried on in Missouri; 4) income from real or tangible personal property in Missouri; and 5) winnings from a gaming/gambling activity. You should use the worksheet on page 8 of the Form MO-1040C book, or on page 6 of the Form MO-1040 book, to allocate your income between you and your spouse. You should determine what portion of each line on your federal income tax return is Missouri source income for yourself and your spouse and enter on the appropriate line on the worksheet above.

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.

SIGNATURE	DATE	SPOUSE'S SIGNATURE	DATE



MISSOURI DEPARTMENT OF REVENUE
PROPERTY TAX CREDIT

2003
FORM
MO-PTS

Attachment Sequence No. 1040-07 and 1040P-01

THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.

NAME	LAST NAME	FIRST NAME	INITIAL	BIRTHDATE	SOCIAL SECURITY NO.
	SPOUSE'S LAST NAME	FIRST NAME	INITIAL	BIRTHDATE	SPOUSE'S SOCIAL SECURITY NO.

QUALIFICATIONS	You must check a qualification to be eligible for a credit. Check only one. Copies of letters, forms, etc., must be included with claim.	
	<input type="checkbox"/> A. 65 years of age or older (Attach a copy of Form SSA-1099.)	<input type="checkbox"/> C. 100% Disabled (Attach a copy of the letter from Social Security Administration or Form SSA-1099.)
	<input type="checkbox"/> B. 100% Disabled Veteran (Attach a copy of the letter from Department of Veteran's Affairs.)	<input type="checkbox"/> D. 60 years of age or older and received surviving spouse benefits (Attach a copy of Form SSA-1099.)

FILING STATUS	<input type="checkbox"/> Single <input type="checkbox"/> Married — Filing Combined <input type="checkbox"/> Married — Living Separate for Entire Year	If married filing combined, you must report both incomes.
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Failure to provide proper supporting documentation (lease agreement(s), tax receipt(s), 1099(s), W-2(s), etc.) will result in denial or delay of your claim. Items listed below in color MUST be attached to claim if that line has an amount entered on it.

1. Enter the amount of income from Form MO-1040, Line 6, OR Form MO-1040P, Line 4.	1	00
2. Enter the amount of social security benefits before any deductions and/or the amount of social security equivalent railroad retirement benefits. Attach Form SSA-1099 and/or RRB-1099	2	00
3. Enter the total amount of pensions, annuities, dividends, or interest income not included in Line 1. Include tax exempt interest from Form MO-A, Part 1, Line 6 (if filing Form MO-1040). Attach Forms W-2(s), 1099(s), 1099-R(s), 1099-DIV, 1099-INT, 1099-MISC, etc.	3	00
4. Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. Attach Form RRB/1099-R (Tier II). If filing Form MO-1040, refer to Form MO-A, Part 1, Line 8.	4	00
5. Enter the amount of veteran's payments or benefits before any deductions. Attach letter from Veteran's Affairs.	5	00
6. Enter the total amount received by you and/or your minor children from: public relief, public assistance, SSI, child support, or Temporary Assistance (TA) payments. Attach letter from SSA, letter from Social Services, letter from DCSE, letter from DFS, if applicable.	6	00
7. Enter the amount of nonbusiness loss(es). You must include nonbusiness losses in your household income here. (Include capital loss from Federal Form 1040, Line 13a or Federal Form 1040A, Line 10a.)	7	00
8. TOTAL household income — Add Lines 1 through 7. Enter total here.	8	00
9. Enter \$2,000 if you are married and filing a combined claim with your spouse. Otherwise, enter "0".	9	- 00
10. Net household income — Subtract Line 9 from Line 8. If the total is over \$25,000, no credit or refund is allowed. Do not file this claim.	10	00
11. If you owned your home, enter the total amount of real estate tax that you paid for your home less special assessments. Attach a copy of PAID real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, attach Form 948, Assessor's Certification.	11	00
12. If you rented your home, enter the amount from Form MO-CRP(s), Line 8 in the box to the right. (If total yearly rent is more than Line 8, attach rent payment explanation.) Attach lease agreement(s), rent receipt(s), or statement from landlord, along with Form MO-CRP. <div style="display: inline-block; border: 1px solid black; padding: 2px 10px;">00</div> x 20% =	12	00
13. Total tax and/or rent — Add Lines 11 and 12 and enter the total.	13	00
14. Apply Lines 10 and 13 to the chart on pages 38 and 39 to figure your Property Tax Credit. You must use the chart to see how much refund you are allowed. Enter this amount on Form MO-1040, Line 37 OR Form MO-1040P, Line 20.	14	00

THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.

MISSOURI DEPARTMENT OF REVENUE
CERTIFICATION OF RENT PAID FOR 20032003
FORM
MO-CRP

- Read instructions.
- Print or type.

1. SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER		ARE YOU RELATED TO YOUR LANDLORD? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, EXPLAIN.	
2. NAME			3. LANDLORD'S NAME, SOCIAL SECURITY NO.		
ADDRESS OF RENTAL UNIT (DO NOT LIST P.O. BOX)			LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE		
CITY, STATE, AND ZIP CODE			4. LANDLORD'S PHONE NUMBER ()		
5. RENTAL PERIOD DURING YEAR		FROM:	MONTH	DAY	YEAR
					2003
		TO:	MONTH	DAY	YEAR
					2003
6. Enter your gross rent paid. Attach copies of your lease agreement(s) or copies of cancelled checks (front and back) for rent paid, or rent receipts. If receiving assistance, enter the amount of rent YOU paid.					6
7. Check the appropriate box and enter the corresponding percentage on Line 7. <input type="checkbox"/> A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% <input type="checkbox"/> B. MOBILE HOME LOT — 100% <input type="checkbox"/> C. BOARDING HOME / RESIDENTIAL CARE — 50% <input type="checkbox"/> D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% <input type="checkbox"/> E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% <input type="checkbox"/> F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income.) <input type="checkbox"/> G. SHARED RESIDENCE — If you shared your residence with relatives and/or friends (other than your spouse or children under 18), check the appropriate box and enter percentage. <u>Additional persons sharing residence/percentage to be entered:</u> <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 3 (25%)					7
8. Net rent paid — Multiply Line 6 by the percentage on Line 7. ENTER HERE AND IN THE BOX ON FORM MO-PTS, LINE 12 OR FORM MO-PTC, LINE 10.					8

MO 860-1089 (11-2003)

For Privacy Notice, see the instructions.

MISSOURI DEPARTMENT OF REVENUE
CERTIFICATION OF RENT PAID FOR 20032003
FORM
MO-CRP

- Read instructions.
- Print or type.

1. SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER		ARE YOU RELATED TO YOUR LANDLORD? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, EXPLAIN.	
2. NAME			3. LANDLORD'S NAME, SOCIAL SECURITY NO.		
ADDRESS OF RENTAL UNIT (DO NOT LIST P.O. BOX)			LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE		
CITY, STATE, AND ZIP CODE			4. LANDLORD'S PHONE NUMBER ()		
5. RENTAL PERIOD DURING YEAR		FROM:	MONTH	DAY	YEAR
					2003
		TO:	MONTH	DAY	YEAR
					2003
6. Enter your gross rent paid. Attach copies of your lease agreement(s) or copies of cancelled checks (front and back) for rent paid, or rent receipts. If receiving assistance, enter the amount of rent YOU paid.					
					6
					00
7. Check the appropriate box and enter the corresponding percentage on Line 7.					
<input type="checkbox"/> A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100%					
<input type="checkbox"/> B. MOBILE HOME LOT — 100%					
<input type="checkbox"/> C. BOARDING HOME / RESIDENTIAL CARE — 50%					
<input type="checkbox"/> D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45%					
<input type="checkbox"/> E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100%					
<input type="checkbox"/> F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income.)					
<input type="checkbox"/> G. SHARED RESIDENCE — If you shared your residence with relatives and/or friends (other than your spouse or children under 18), check the appropriate box and enter percentage.					
Additional persons sharing residence/percentage to be entered: <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 3 (25%)					
					7
					%
8. Net rent paid — Multiply Line 6 by the percentage on Line 7. ENTER HERE AND IN THE BOX ON FORM MO-PTS, LINE 12 OR FORM MO-PTC, LINE 10.					
					8
					00

MO 860-1089 (11-2003)

For Privacy Notice, see the instructions.



MISSOURI DEPARTMENT OF REVENUE
PROPERTY TAX CREDIT

2003
FORM
MO-PTS

Attachment Sequence No. 1040-07 and 1040P-01

THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.

NAME	LAST NAME	FIRST NAME	INITIAL	BIRTHDATE	SOCIAL SECURITY NO.
	SPOUSE'S LAST NAME	FIRST NAME	INITIAL	BIRTHDATE	SPOUSE'S SOCIAL SECURITY NO.

QUALIFICATIONS	You must check a qualification to be eligible for a credit. Check only one. Copies of letters, forms, etc., must be included with claim.	
	<input type="checkbox"/> A. 65 years of age or older (Attach a copy of Form SSA-1099.)	<input type="checkbox"/> C. 100% Disabled (Attach a copy of the letter from Social Security Administration or Form SSA-1099.)
	<input type="checkbox"/> B. 100% Disabled Veteran (Attach a copy of the letter from Department of Veteran's Affairs.)	<input type="checkbox"/> D. 60 years of age or older and received surviving spouse benefits (Attach a copy of Form SSA-1099.)

FILING STATUS	<input type="checkbox"/> Single <input type="checkbox"/> Married — Filing Combined <input type="checkbox"/> Married — Living Separate for Entire Year	If married filing combined, you must report both incomes.
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Failure to provide proper supporting documentation (lease agreement(s), tax receipt(s), 1099(s), W-2(s), etc.) will result in denial or delay of your claim. Items listed below in color MUST be attached to claim if that line has an amount entered on it.

1. Enter the amount of income from Form MO-1040, Line 6, OR Form MO-1040P, Line 4.	1	00		
2. Enter the amount of social security benefits before any deductions and/or the amount of social security equivalent railroad retirement benefits. Attach Form SSA-1099 and/or RRB-1099	2	00		
3. Enter the total amount of pensions, annuities, dividends, or interest income not included in Line 1. Include tax exempt interest from Form MO-A, Part 1, Line 6 (if filing Form MO-1040). Attach Forms W-2(s), 1099(s), 1099-R(s), 1099-DIV, 1099-INT, 1099-MISC, etc.	3	00		
4. Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. Attach Form RRB/1099-R (Tier II). If filing Form MO-1040, refer to Form MO-A, Part 1, Line 8.	4	00		
5. Enter the amount of veteran's payments or benefits before any deductions. Attach letter from Veteran's Affairs.	5	00		
6. Enter the total amount received by you and/or your minor children from: public relief, public assistance, SSI, child support, or Temporary Assistance (TA) payments. Attach letter from SSA, letter from Social Services, letter from DCSE, letter from DFS, if applicable.	6	00		
7. Enter the amount of nonbusiness loss(es). You must include nonbusiness losses in your household income here. (Include capital loss from Federal Form 1040, Line 13a or Federal Form 1040A, Line 10a.)	7	00		
8. TOTAL household income — Add Lines 1 through 7. Enter total here.	8	00		
9. Enter \$2,000 if you are married and filing a combined claim with your spouse. Otherwise, enter "0".	9	- 00		
10. Net household income — Subtract Line 9 from Line 8. If the total is over \$25,000, no credit or refund is allowed. Do not file this claim.	10	00		
11. If you owned your home, enter the total amount of real estate tax that you paid for your home less special assessments. Attach a copy of PAID real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, attach Form 948, Assessor's Certification.	11	00		
12. If you rented your home, enter the amount from Form MO-CRP(s), Line 8 in the box to the right. (If total yearly rent is more than Line 8, attach rent payment explanation.) Attach lease agreement(s), rent receipt(s), or statement from landlord, along with Form MO-CRP. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td>00</td></tr></table> x 20% =		00	12	00
	00			
13. Total tax and/or rent — Add Lines 11 and 12 and enter the total.	13	00		
14. Apply Lines 10 and 13 to the chart on pages 38 and 39 to figure your Property Tax Credit. You must use the chart to see how much refund you are allowed. Enter this amount on Form MO-1040, Line 37 OR Form MO-1040P, Line 20.	14	00		

THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.



MISSOURI DEPARTMENT OF REVENUE
CERTIFICATION OF RENT PAID FOR 2003

2003
FORM
MO-CRP

- Read instructions.
- Print or type.

1. SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER		ARE YOU RELATED TO YOUR LANDLORD? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, EXPLAIN.	
2. NAME			3. LANDLORD'S NAME, SOCIAL SECURITY NO.		
ADDRESS OF RENTAL UNIT (DO NOT LIST P.O. BOX)			LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE		
CITY, STATE, AND ZIP CODE			4. LANDLORD'S PHONE NUMBER ()		
5. RENTAL PERIOD DURING YEAR	FROM: MONTH	DAY	YEAR	TO: MONTH	DAY
			2003		2003
6. Enter your gross rent paid. Attach copies of your lease agreement(s) or copies of cancelled checks (front and back) for rent paid, or rent receipts. If receiving assistance, enter the amount of rent YOU paid.					6
7. Check the appropriate box and enter the corresponding percentage on Line 7. <input type="checkbox"/> A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% <input type="checkbox"/> B. MOBILE HOME LOT — 100% <input type="checkbox"/> C. BOARDING HOME / RESIDENTIAL CARE — 50% <input type="checkbox"/> D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% <input type="checkbox"/> E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% <input type="checkbox"/> F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income.) <input type="checkbox"/> G. SHARED RESIDENCE — If you shared your residence with relatives and/or friends (other than your spouse or children under 18), check the appropriate box and enter percentage. <u>Additional persons sharing residence/percentage to be entered:</u> <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 3 (25%)					7
8. Net rent paid — Multiply Line 6 by the percentage on Line 7. ENTER HERE AND IN THE BOX ON FORM MO-PTS, LINE 12 OR FORM MO-PTC, LINE 10.					8
					00

MO 860-1089 (11-2003)

For Privacy Notice, see the instructions.



MISSOURI DEPARTMENT OF REVENUE
CERTIFICATION OF RENT PAID FOR 2003

2003
FORM
MO-CRP

- Read instructions.
- Print or type.

1. SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER		ARE YOU RELATED TO YOUR LANDLORD? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, EXPLAIN.	
2. NAME			3. LANDLORD'S NAME, SOCIAL SECURITY NO.		
ADDRESS OF RENTAL UNIT (DO NOT LIST P.O. BOX)			LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE		
CITY, STATE, AND ZIP CODE			4. LANDLORD'S PHONE NUMBER ()		
5. RENTAL PERIOD DURING YEAR	FROM: MONTH	DAY	YEAR	TO: MONTH	DAY
			2003		2003
6. Enter your gross rent paid. Attach copies of your lease agreement(s) or copies of cancelled checks (front and back) for rent paid, or rent receipts. If receiving assistance, enter the amount of rent YOU paid.					6
7. Check the appropriate box and enter the corresponding percentage on Line 7. <input type="checkbox"/> A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100% <input type="checkbox"/> B. MOBILE HOME LOT — 100% <input type="checkbox"/> C. BOARDING HOME / RESIDENTIAL CARE — 50% <input type="checkbox"/> D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45% <input type="checkbox"/> E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% <input type="checkbox"/> F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income.) <input type="checkbox"/> G. SHARED RESIDENCE — If you shared your residence with relatives and/or friends (other than your spouse or children under 18), check the appropriate box and enter percentage. <u>Additional persons sharing residence/percentage to be entered:</u> <input type="checkbox"/> 1 (50%) <input type="checkbox"/> 2 (33%) <input type="checkbox"/> 3 (25%)					7
8. Net rent paid — Multiply Line 6 by the percentage on Line 7. ENTER HERE AND IN THE BOX ON FORM MO-PTS, LINE 12 OR FORM MO-PTC, LINE 10.					8
					00

MO 860-1089 (11-2003)

For Privacy Notice, see the instructions.



MISSOURI DEPARTMENT OF REVENUE
**2003 INDIVIDUAL CONSUMER'S
USE TAX RETURN**

FORM 4340 REV. 11-2003		TAX PERIOD Jan. - Dec. 03 (200312)	DUE DATE 04/15/2004
LAST NAME		FIRST NAME	INITIAL
SPOUSE'S LAST NAME		FIRST NAME	INITIAL
ADDRESS		TAXABLE PURCHASES	TAX RATE
CITY	STATE	ZIP CODE	CONSUMER'S USE TAX
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return.		A.	1.
		B.	2.
		Total Individual Consumer's Use Tax Due (U.S. funds only)	3.
SIGNATURE(S)		DATE	DAYTIME TELEPHONE
			DOR ONLY

MAKE CHECK PAYABLE TO: MISSOURI DIRECTOR OF REVENUE. MAIL TO MISSOURI DEPARTMENT OF REVENUE, PO BOX 840, JEFFERSON CITY, MO 65105-0840.
DO NOT SEND WITH INDIVIDUAL INCOME TAX RETURN.

MO 860-2442 (11-2003)

For Privacy Notice, see the instructions.

MISSOURI DEPARTMENT OF REVENUE
INDIVIDUAL CONSUMER'S USE TAX INSTRUCTIONS

This form is not intended for use by businesses. Businesses that have a use tax liability should contact the Department of Revenue. See the address and phone number below.

What is Consumer's Use Tax? Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

Why is there a Use Tax? The use tax protects your friends and neighbors who operate businesses by making sure their competitors are subject to the same rules. Because in-state businesses are required to collect sales tax, it is important that a similar tax be imposed on purchases made from out-of-state companies.

What is Taxable? When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year and Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax (unless the property is purchased for resale or otherwise exempt by statute). Use tax is computed on the purchase price of the goods. Example:

Mr. Smith, located in Unionville, Missouri, purchases cleaning supplies from two companies, Company X and Company Y. Company X and Company Y are both located in Des Moines, Iowa, and do all their business in Missouri strictly by mail order. During October 2003, Mr. Smith purchased \$4,000 worth of merchandise from each company. Company X is registered with the Department of Revenue and collects the use tax on Mr. Smith's purchases. Company Y is not registered, does not collect the tax, and does not file a return with the state of Missouri.

Mr. Smith must file a consumer's use tax return indicating the amount of purchases (\$4,000) from Company Y and pay the use tax on those purchases applicable for Unionville, MO (\$4,000 x 4.225% = \$169). He must send his use tax return, along with a check, to the Missouri Department of Revenue.

Out-of-state purchases which may be subject to use tax include:

- Catalog purchases
- Magazine subscriptions
- Cross-border purchases of goods
- TV marketing purchases
- Computer software and hardware
- Mail-order supply purchases
- Furniture and equipment purchases from out-of-state sellers
- Purchases of goods bought over the Internet
- Purchases of goods bought over the telephone

Why am I required to file? When you make purchases from a company in Missouri, that company is responsible for collecting sales tax from you. When you make

purchases from an out-of-state company, YOU are responsible for making sure use tax is paid. Either the out-of-state company collects the tax from you or you pay the tax directly to the state of Missouri.

HOW TO FILE

Compile a list of purchases made during 2003 for which you have not previously paid Missouri sales or use tax. This information is available from invoices, bills, credit card statements, cancelled checks, etc. The total of all purchases during the year that were not previously taxed must be used in computing the amount of use tax due on the above 2003 Individual Consumer's Use Tax Return. The due date for filing the return is April 15, 2004.

TAXABLE PURCHASES/TAX RATE

The tax rate you must use to figure your consumer's use tax due is determined by the use tax rate in effect where you reside. If there is a local option use tax rate applicable for your residential location, enter your taxable purchases on Line A and the applicable tax rate (**refer to table on reverse of form**). If there is not a local option use tax rate for your residential location, enter your taxable purchases on Line B and compute the amount due at the state use tax rate of 4.225%. You may be required to use both Lines A and B if you resided in different locations during 2003.

CONSUMER'S USE TAX

Multiply taxable purchases (Line(s) A and/or B) by the appropriate tax rate and enter the amount on Line(s) 1 and/or 2.

TOTAL INDIVIDUAL CONSUMER'S USE TAX DUE

Add Lines 1 and 2 and enter the amount on Line 3.

Make your remittance payable to Missouri Director of Revenue (U.S. funds only). Do not combine your use tax liability with your individual income tax liability or mail it with your individual income tax return. Do not send cash. **You may not use your individual income tax refund to pay your use tax liability.**

Sign and date the return.

MAIL TO: Department of Revenue
P.O. Box 840
Jefferson City, MO 65105-0840

For questions regarding the Missouri consumer's use tax, please e-mail salesuse@dor.mo.gov or call (573) 751-2836. Speech and hearing impaired may use TDD (800) 735-2966 or fax (573) 526-1881.

LOCAL OPTION USE TAX RATES

The following list represents cities and/or counties that have an applicable local option use tax. If you reside within the limits of a city and/or county listed below and owe use tax, use the corresponding rate to compute your tax due. If you do not reside within the limits of a city and/or county listed below and you owe use tax, use the state use tax rate of 4.225% to compute your tax due. If you have questions regarding the correct rate, call (573) 751-2836.

CITY	COUNTY	RATE	CITY	COUNTY	RATE	CITY	COUNTY	RATE	CITY	COUNTY	RATE
ADRIAN	BATES	5.225%	EMDEN	SHELBY	5.725%	LAWSON	CLAY	5.100%	RIDGELEY	PLATTE	5.225%
ADVANCE	STODDARD	6.225%	ETTERVILLE	MILLER	5.225%	LEADINGTON	ST FRANCOIS	6.725%	RIVERSIDE	PLATTE	6.225%
ALBANY	GENTRY	5.225%	EUGENE	COLE	4.725%	LEETON	JOHNSON	5.725%	RIVERVIEW	ST LOUIS	4.725%
ALLENDALE	WORTH	5.600%	EVERTON	DADE	5.975%	LENTNER	SHELBY	5.725%	ROCK PORT	ATCHISON	7.475%
ALTAMONT	DAVISS	5.725%	EWING	LEWIS	6.350%	LEONARD	SHELBY	5.725%	ROCKVILLE	BATES	5.225%
AMAZONIA	ANDREW	5.725%	EXCELSIOR SPRINGS	CLAY	7.100%	LEWIS COUNTY	LEWIS	6.350%	ROSENDALE	ANDREW	5.725%
AMORET	BATES	5.225%	EXCELSIOR SPRINGS	RAY	6.225%	LEWISTOWN	LEWIS	6.350%	ROTHVILLE	CHARITON	6.225%
AMSTERDAM	BATES	5.225%	FAIRFAX	ATCHISON	5.975%	LIBERTY	CLAY	5.100%	ROUND GROVE	LAWRENCE	5.225%
ANDREW COUNTY	ANDREW	5.725%	FARLEY	PLATTE	5.225%	LILBOURN	NEW MADRID	5.225%	RUSSELLVILLE	COLE	4.725%
ARCOLA	DADE	5.975%	FERRELVIEW	PLATTE	5.225%	LINCOLN	BENTON	5.725%	SALISBURY	CHARITON	6.225%
ARGYLE	MARIES	5.725%	FILLMORE	ANDREW	5.225%	LINN COUNTY	LINN	5.225%	SANTA FE	MONROE	5.225%
ASH GROVE	GREENE	5.725%	FLINT HILL	ST CHARLES	5.825%	LINN CREEK	CAMDEN	6.225%	SAVANNAH	ANDREW	5.725%
ATCHISON COUNTY	ATCHISON	5.975%	FLORDELL HILLS	ST LOUIS	4.725%	LINNEUS	LINN	5.225%	SEDALIA	PETTIS	5.225%
AUGUSTA	ST CHARLES	5.825%	FLORIDA	MONROE	5.225%	LOCK SPRINGS	DAVISS	5.725%	SHELBYNA	SHELBY	5.725%
AURORA	LAWRENCE	5.225%	FORD CITY	GENTRY	5.225%	LOCKWOOD	DADE	6.975%	SHELBY COUNTY	SHELBY	5.725%
AVA	DOUGLAS	5.725%	FOREST CITY	HOLT	6.475%	LOHMAN	COLE	4.725%	SHELBYVILLE	SHELBY	5.725%
AVONDALE	CLAY	5.100%	FOREST GREEN	CHARITON	6.475%	LOUISIANA	PIKE	5.725%	SHERIDAN	WORTH	5.600%
BAGNELL	MILLER	5.225%	FORISTELL	ST CHARLES	7.325%	LOWRY CITY	ST CLAIR	5.225%	SILEX	LINCOLN	5.225%
BATES CITY	LAFAYETTE	5.725%	FORISTELL	WARREN	5.725%	MADISON	MONROE	5.225%	SILVER DOLLAR CITY	STONE	5.975%
BATES COUNTY	BATES	5.225%	FORT ZUMWALT	ST CHARLES	5.825%	MAITLAND	HOLT	6.475%	SMITHTON	PETTIS	5.225%
BEL-NOR	ST LOUIS	4.725%	FORTESCUE	HOLT	6.475%	MAPLEWOOD	ST LOUIS	5.475%	SMITHVILLE	CLAY	6.600%
BELGRADE	WASHINGTON	6.725%	FOSTER	BATES	5.225%	MAPLEWOOD (T1)	ST LOUIS	5.475%	SOUTH GREENFIELD	DADE	5.975%
BELLA VILLA	ST LOUIS	4.725%	FREISTATT	LAWRENCE	5.225%	MARCELINE	CHARITON	6.225%	SOUTH WEST CITY	MCDONALD	5.975%
BELLA VILLA (X1)	ST LOUIS	4.725%	FREMONT HILLS	CHRISTIAN	5.225%	MARCELINE	LINN	5.225%	SPRINGFIELD	GREENE	5.600%
BELLE	MARIES	5.725%	GALENA	STONE	5.975%	MARIES COUNTY	MARIES	5.725%	ST ANTHONY	MILLER	5.225%
BETHEL	SHELBY	5.725%	GALLATIN	DAVISS	6.600%	MARION	COLE	4.725%	ST CATHARINE	LINN	5.225%
BEVERLY	PLATTE	5.225%	GEORGETOWN	PETTIS	5.225%	MARIONVILLE	LAWRENCE	5.225%	ST CHARLES	ST CHARLES	5.825%
BIGELOW	HOLT	6.475%	GENTRY	GENTRY	5.225%	MARSTON	NEW MADRID	5.725%	ST CHARLES - ST PETERS	ST CHARLES	5.825%
BIRMINGHAM	CLAY	5.100%	GENTRY COUNTY	GENTRY	5.225%	MARTHASVILLE	WARREN	5.225%	ST CHARLES COUNTY	ST CHARLES	5.825%
BLACK JACK	ST LOUIS	4.725%	GLADSTONE	CLAY	7.350%	MARYS HOME	MILLER	5.225%	ST ELIZABETH	MILLER	5.225%
BLAIRSTOWN	HENRY	4.725%	GLASGOW	CHARITON	6.225%	MATSON	ST CHARLES	5.825%	ST LOUIS	ST LOUIS	6.950%
BLOOMFIELD	STODDARD	5.225%	GLENLAIRE	CLAY	5.100%	MAYWOOD	LEWIS	6.350%	ST MARTINS	COLE	4.725%
BLUE EYE	STONE	5.975%	GLENDALE	ST LOUIS	5.475%	MCCORD BEND VLG	STONE	5.975%	ST PAUL	ST CHARLES	5.825%
BOGARD	CARROLL	5.975%	GOWER	BUCHANAN	5.475%	MCFALL	GENTRY	5.225%	ST PETERS	ST CHARLES	5.825%
BOLCKOW	ANDREW	5.725%	GOWER	CLINTON	6.475%	MEADVILLE	LINN	5.225%	ST THOMAS	COLE	4.725%
BONA	DADE	5.975%	GRANT CITY	WORTH	5.600%	MENDON	CHARITON	6.225%	STE GENEVIEVE	STE GENEVIEVE	6.225%
BOSWORTH	CARROLL	5.975%	GRANTWOOD	ST LOUIS	4.725%	MERWIN	BATES	5.225%	STANBERRY	GENTRY	5.225%
BOWERS WILL	LAWRENCE	5.225%	GRAYSON	CLINTON	5.225%	MIDDLE GROVE	MONROE	5.225%	STEFFENVILLE	LEWIS	6.350%
BRANSON WEST	STONE	5.975%	GREEN RIDGE	PETTIS	5.225%	MILLER	LAWRENCE	5.225%	STET	CARROLL	5.975%
BRAYMER	CALDWELL	6.725%	GREENFIELD	DADE	5.975%	MILLER COUNTY	MILLER	5.225%	STOCKTON	CEDAR	6.225%
BRECKENRIDGE	CALDWELL	6.725%	HALE	CARROLL	5.975%	MINER	SCOTT	6.225%	STONE COUNTY	STONE	5.975%
BRECKENRIDGE HILLS	ST LOUIS	4.75%	HALLTOWN	LAWRENCE	5.225%	MINERAL POINT	WASHINGTON	6.725%	STOTTS CITY	LAWRENCE	5.225%
BRINKTOWN	MARIES	5.975%	HAMILTON	CALDWELL	6.725%	MIRABILE	CALDWELL	6.725%	STOUTSVILLE	MONROE	5.225%
BROOKFIELD	LINN	6.975%	HARVESTER	ST CHARLES	5.825%	MISSOURI CITY	CLAY	5.100%	SUGAR CREEK	CLAY	6.100%
BROWNING	LINN	6.225%	HAZELWOOD	ST LOUIS	5.225%	MONETT	LAWRENCE	5.225%	SUGAR CREEK	JACKSON	5.225%
BROWNING	SULLIVAN	5.225%	HAZELWOOD (T1)	ST LOUIS	5.225%	MONROE CITY	MONROE	5.225%	SUNMER	CHARITON	6.225%
BROWNINGTON	HENRY	4.725%	HAZELWOOD (X1)	ST LOUIS	5.225%	MONROE COUNTY	MONROE	5.225%	SUNRISE BEACH	CAMDEN	5.725%
BRUMLEY	MILLER	5.225%	HAZELWOOD (X2)	ST LOUIS	5.225%	MONTICELLO	LEWIS	6.350%	SUNRISE BEACH	MORGAN	5.725%
BRUNSWICK	CHARITON	6.225%	HELENA	ANDREW	5.725%	MONTROSE	HENRY	4.725%	TAOS	COLE	4.725%
BUCKLIN	LINN	6.225%	HEMPLE	CLINTON	5.225%	MOSBY	CLAY	5.100%	TARKIO	ATCHISON	5.975%
BUCKNER	JACKSON	5.725%	HENLEY	COLE	4.725%	MOUND CITY	HOLT	6.475%	TIFF	WASHINGTON	6.725%
BUTLER	BATES	5.225%	HENRY COUNTY	HENRY	4.725%	MOUNT VERNON	LAWRENCE	5.225%	TIGHTWAD	HENRY	4.725%
BYNUMVILLE	CHARITON	6.225%	HERMITAGE	HICKORY	5.725%	NASHUA	CLAY	5.100%	TINA	CARROLL	5.975%
CADET	WASHINGTON	6.725%	HIGH GATE	MARIES	5.725%	NAYLOR	RIPLEY	6.225%	TRACY	PLATTE	5.225%
CALDWELL COUNTY	CALDWELL	6.725%	HOBERG	LAWRENCE	5.225%	NETTLETON	CALDWELL	6.725%	TRIMBLE	CLINTON	5.225%
CALEDONIA	WASHINGTON	6.725%	HOLDEN	JOHNSON	7.225%	NEW BOSTON	LINN	5.225%	TRIPLETT	CHARITON	6.225%
CALHOUN	HENRY	4.725%	HOLLIDAY	MONROE	5.225%	NEW COURT VLG	LEWIS	6.350%	TURNEY	CLINTON	5.225%
CAMDEN POINT	PLATTE	5.225%	HOLT	CLAY	5.100%	NEW MADRID	NEW MADRID	5.725%	TUSCUMBIA	MILLER	5.225%
CAMERON	CLINTON	5.225%	HOLT	CLINTON	5.225%	NEW MARKET	PLATTE	5.225%	ULMAN	MILLER	5.225%
CANTON	LEWIS	6.350%	HOLT COUNTY	HOLT	6.475%	NEW MELLE	ST CHARLES	6.825%	UNIVERSITY CITY	ST LOUIS	5.475%
CAPE FAIR	STONE	5.975%	HOLT SUMMIT	CALLAWAY	6.725%	NEW POINT	HOLT	6.475%	UNIVERSITY CITY (T1)	ST LOUIS	5.475%
CARROLL COUNTY	CARROLL	5.975%	HOUSTON LAKE	PLATTE	5.225%	NODAWAY	ANDREW	5.725%	UPLAND PARK	ST LOUIS	4.725%
CARROLLTON	CARROLL	5.975%	HOUSTONIA	PETTIS	5.225%	NORBORNE	CARROLL	5.975%	URICH	HENRY	4.725%
CARTERVILLE	JASPER	6.225%	HOWARDVILLE	NEW MADRID	5.225%	NORTH KANSAS CITY	CLAY	5.100%	VERONA	LAWRENCE	5.225%
CENTERTOWN	COLE	4.725%	HUGHESVILLE	PETTIS	5.225%	NORTHMOOR	PLATTE	5.225%	VICHY	MARIES	5.725%
CENTERVIEW	JOHNSON	5.725%	HUME	BATES	5.225%	O'FALLON	ST CHARLES	5.825%	VIENNA	MARIES	7.225%
CHARITON COUNTY	CHARITON	6.225%	HUNNEWELL	SHELBY	5.725%	OAKS	CLAY	5.100%	VINITA PARK	ST LOUIS	4.725%
CHILHOWEE	JOHNSON	5.725%	HURLEY	STONE	5.975%	OAKVIEW	CLAY	6.600%	WAKENDA	CARROLL	5.975%
CLARENCE	SHELBY	5.725%	IATAN	PLATTE	5.225%	OAKWOOD	CLAY	5.100%	WALDRON	PLATTE	5.225%
CLAY COUNTY	CLAY	5.100%	IBERIA	MILLER	5.225%	OAKWOOD MANOR	CLAY	5.100%	WARDSVILLE	COLE	4.725%
CLAYCOMO	CLAY	5.100%	INDEPENDENCE	CLAY	5.100%	OAKWOOD PARK	CLAY	5.100%	WARRENSBURG	JOHNSON	7.225%
CLINTON	HENRY	6.975%	INDIAN POINT (VILLAGE)	STONE	5.975%	OLD MINES	WASHINGTON	6.725%	WASHINGTON	FRANKLIN	5.725%
CLINTON COUNTY	CLINTON	6.225%	IRONDALE	WASHINGTON	5.725%	OLEAN	MILLER	5.225%	WASHINGTON COUNTY	WASHINGTON	6.725%
COFFEY	DAVISS	5.725%	JAMESON	DAVISS	5.725%	OLIVETTE	ST LOUIS	5.725%	WATSON	ATCHISON	5.975%
COLE COUNTY	COLE	4.725%	JAMESPORT	DAVISS	5.225%	OLIVETTE (T1)	ST LOUIS	5.725%	WEATHERBY LAKE	PLATTE	5.225%
COLLINS	ST CLAIR	5.100%	JEFFERSON CITY	COLE	4.725%	ORCHARD FARM	ST CHARLES	5.825%	WELDON SPRING	ST CHARLES	5.825%
CONEY ISLAND	STONE	5.975%	JOHNSON COUNTY	JOHNSON	5.725%	OREGON	HOLT	6.475%	WELDON SPRINGS HGTS	ST CHARLES	5.825%
CORDER	LAFAYETTE	5.725%	JOSEPHVILLE	ST CHARLES	5.825%	OSAGE BEACH	MILLER	5.225%	WENTZVILLE	ST CHARLES	7.825%
CORNING	HOLT	6.475%	KAISER	MILLER	5.225%	OSAGE BEND	COLE	4.725%	WEST ALTON	ST CHARLES	5.825%
COSBY	ANDREW	5.725%	KANSAS CITY	CASS	6.225%	OSAGE CITY	COLE	4.725%	WESTBORO	ATCHISON	5.975%
COTTLEVILLE	ST CHARLES	5.825%	KANSAS CITY	CLAY	7.100%	OSBORN	CLINTON	5.225%	WESTON	PLATTE	6.725%
COUNTRY CLUB VLG	ANDREW	5.725%	KANSAS CITY	JACKSON	6.225%	PARIS	MONROE	5.225%	WESTPHALIA	OSAGE	5.225%
COURTOIS	WASHINGTON	6.725%	KANSAS CITY	PLATTE	7.225%	PARKVILLE	PLATTE	5.225%	WHITEMAN	JOHNSON	5.725%
COWGILL	CALDWELL	6.725%	KEARNEY	CLAY	5.100%	PARMA	NEW MADRID	5.225%	WHITEMAN AFB	JOHNSON	5.725%
CRAIG	HOLT	6.475%	KEYTESVILLE	CHARITON	6.225%	PASADENA HILLS	ST LOUIS	4.725%	WHITMAN	CHARITON	6.225%
CRANE	STONE	7.75%	KIDDER	CALDWELL	6.725%	PASSAIC	BATES	5.225%	WILLARD	GREENE	6.225%
DADE COUNTY	DADE	5.975%	KIMBERLING CITY	STONE	7.975%	PATTONSBURG	DAVISS	6.725%	WILLIAMSTOWN	LEWIS	6.350%
DADEVILLE	DADE	5.975%	KING CITY	GENTRY	5.225%	PECULIAR	CASS	6.725%	WINDSOR	HENRY	4.725%
DALTON	CHARITON	6.225%	KINGSTON	CALDWELL	6.725%	PENNSBORO	DADE	5.975%	WINDSOR	PETTIS	5.225%
DARDENNE PRAIRIE	ST CHARLES	5.825%	KINGSVILLE	JOHNSON	5.725%	PERUQUE	ST CHARLES	5.825%	WINSTON	DAVISS	5.725%
DARLINGTON	GENTRY	5.225%	KIRKWOOD	ST LOUIS	5.475%	PETTIS COUNTY	PETTIS	5.225%	WOODLAND PARK	MILLER	5.225%
DAVISS COUNTY	DAVISS	5.725%	KIRKWOOD (T1)	ST LOUIS	5.475%	PHELPS CITY	ATCHISON	5.975%	WOODS HEIGHTS	RAY	5.225%
DE WITT	CARROLL	5.975%	KIRKWOOD (T2)	ST LOUIS	5.475%	PIERCE CITY	LAWRENCE	5.225%	WOODSON TERRACE	ST LOUIS	5.475%
DEARBORN	PLATTE	5.225%	KIRKWOOD (T3X1)	ST LOUIS	5.475%	PILOT GROVE	COOPER	5.725%	WORTH	WORTH	5.600%
DEEPWATER	HENRY	4.725%	KIRKWOOD (X1)	ST LOUIS	5.475%	PINEVILLE	MCDONALD	7.225%	WORTH COUNTY	WORTH	5.600%
DEFIANCE	ST CHARLES	5.825%	KNOB NOSTER	JOHNSON	7.725%	PLATTE CITY	PLATTE	5.225%	ALL OTHER CITIES AND COUNTIES		4.225%
DENVER	WORTH	5.600%	LA BELLE	LEWIS	6.350%	PLATTE COUNTY	PLATTE	5.225%			
DES PERES	ST LOUIS	4.75%	LA GRANGE	LEWIS	6.350%	PLATTE WOODS	PLATTE	5.225%			
DES PERES (T1)	ST LOUIS	5.475%	LA MONTE	PETTIS	5.225%	PLATTSBURG	CLINTON	5.225%			
DES PERES (X1)	ST LOUIS	5.475%	LACLEDE	LINN	5.225%	PLEASANT HOPE	POLK	5.725%			
DES PERES (X2)	ST LOUIS	5.475%	LAKE OZARK	MILLER	5.225%	PLEASANT VALLEY	CLAY	5.100%			
DES PERES (X3)	ST LOUIS	5.475%	LAKE ST LOUIS	ST CHARLES	5.825%	POLO	CALDWELL	6.725%			
DES PERES (X4)	ST LOUIS	5.475%	LAKE WAUKOMIS	PLATTE	5.225%	PONCE DE LEON	STONE	5.975%			
DES PERES (X5)	ST LOUIS	5.475%	LAKELAND	MILLER	5.225%	PORTAGE DES SIOUX	ST CHARLES	5.825%			
DREXEL	BATES	5.225%	LAKENAN	SHELBY	5.725%	POTOSI	WASHINGTON	6.725%			
DUNCANS BRIDGE	MONROE	5.225%	LAKEVIEW	MILLER	5.225%	PRAIRIE HILL	CHARITON	6.225%			
DURHAM	LEWIS	6.350%	LAKEVIEW	MILLER	5.225%	PRATHERSVILLE	CLAY	5.100%			
EAST KANSAS CITY	CLAY	5.100%	LAKEVIEW	STONE	5.975%	PURDIN	LINN	5.225%			
EDGERTON	PLATTE	5.225%	LAMPE	STONE	5.975%	RANDOLPH	CLAY	5.100%			
EDMUNDSON	ST LOUIS	4.75%	LANGDON	ATCHISON	5.975%	REA	ANDREW	5.725%			
ELDON	MILLER	5.225%	LATHROP	CLINTON	5.225%	REEDS SPRINGS	STONE	5.975%			
ELSBERRY	LINCOLN	5.725%	LATOUR	JOHNSON	5.725%	RICH HILL	BATES	5.225%			
ELSTON	COLE	4.725%	LAWRENCE COUNTY	LAWRENCE	5.225%	RICHWOODS	WASHINGTON	6.725%			



MISSOURI DEPARTMENT OF REVENUE
**MISCELLANEOUS INCOME
TAX CREDITS**

2003
FORM
MO-TC

Attachment Sequence No. 1040-02, 1120-04,
1120S-02, 1120A-01

NAME (LAST, FIRST)		SOCIAL SECURITY NUMBER/FEIN
SPOUSE'S NAME (LAST, FIRST)		SPOUSE'S SOCIAL SECURITY NUMBER/FEIN
CORPORATION NAME	MTS/MO I.D. NUMBER	CHARTER NUMBER

- Each credit will apply against your tax liability in the order they appear on the form.
- If you are claiming more than 10 credits, attach an additional sheet.
- If you are filing a combined return, both names must be on the certificate/form from the issuing agency.

USE THIS FORM TO CLAIM INCOME TAX CREDITS ON FORM MO-1040, MO-1120, MO-1120A, MO-1120S, OR MO-1041. ATTACH TO FORM MO-1040, MO-1120, MO-1120A, MO-1120S, OR MO-1041.

	BENEFIT NUMBER (Assigned by DED only)	ALPHA CODE (3 Characters) from back	CREDIT NAME		• YOURSELF • one income • corporation income • fiduciary	• SPOUSE on a combined return • corporation franchise
					Column 1	Column 2
1.				1	00	00
2.				2	00	00
3.				3	00	00
4.				4	00	00
5.				5	00	00
6.				6	00	00
7.				7	00	00
8.				8	00	00
9.				9	00	00
10.				10	00	00
11. SUBTOTALS — add Lines 1 through 10.				11	00	00
12. Enter the amount of the tax liability from Form MO-1040, Line 29Y for yourself and Line 29S for your spouse, or from Form MO-1120, Line 13 plus Line 14 for income or Line 15 for franchise; Form MO-1120A, Line 6 for income or Line 10c for franchise; Form MO-1120S, Line 14 for franchise tax; or Form MO-1041, Line 17.				12	00	00
13. Total Credits — add amounts from Line 11, Columns 1 and 2. (Enter here and on Form MO-1120, Line 17; Form MO-1120A, Line 12; Form MO-1120S, Line 15; Form MO-1040, Line 36; or Form MO-1041, Line 18.) Line 13 cannot exceed the amount on Line 12, unless the credit is refundable.				13		00

MO 860-2274 (11-2003)

For Privacy Notice, see page 42 of the Form MO-1040 instructions.

Instructions

If you are filing an individual income tax return and you have only **one** income, use Column 1.

If you are filing a combined return and **both** you and your spouse have income, use Column 1 for yourself and Column 2 for your spouse.

If you are filing a fiduciary return, use Column 1.

If you are filing a corporation income tax return, use Column 1. If you are filing a corporation franchise tax return, use Column 2.

If you are a shareholder or partner and claiming a credit, you must attach a copy of the shareholder listing, specifying your percentage of ownership.

Benefit Number:

Only the credits issued by the Department of Economic Development (DED) will have a benefit number. The number is located on your Certificate of Eligibility Schedule (Certificate).

Alpha Code:

This is the three character code located on the back of the form. Each credit is assigned an alpha code to ensure proper processing of the credit claimed.

Miscellaneous tax credits are administered by various agencies. For more information, forms, and approval to claim these credits, contact the following departments. Visit <http://www.dor.mo.gov/tax/misc/taxcredit/> for a description of each credit and more contact information for agencies administering each credit. *Approved by the Issuing Agency

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT

PO BOX 118, JEFFERSON CITY, MO 65102-0118

<http://www.ded.missouri.gov>

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
BFC	New or Expanded Business Facility — (573) 751-0717	Schedule 150, K-1, Form 4354
BJI	Brownfield "Jobs and Investment" — (573) 522-8004	Certificate*
CBC	Community Bank Investment — (573) 751-9051	Certificate*
DFH	Dry Fire Hydrant — (573) 751-5417	Certificate*
DPC	Development Tax Credit — (573) 751-3181	Certificate*
DTC	Demolition — (573) 522-8004	Certificate*
EZC	Enterprise Zone — (573) 751-9051	Schedule 250, K-1, Form 4354
FDA	Family Development Account — (573) 526-5417	Certificate*
FPC	Film Production — (573) 751-0717	Certificate*
HPC	Historic Preservation — (573) 522-8006	Certificate*
ISB	Small Business Investment (Capital) — (573) 751-0717	Certificate*
MWC	Mature Worker Childcare Program — (573) 526-8254	Certificate*
NAC	Neighborhood Assistance — (573) 522-2629	Certificate*
NEC	New Enterprise Creation — (573) 751-0717	Certificate*
RCC	Rebuilding Communities — (573) 751-3181	Certificate*
RCN	Rebuilding Communities and Neighborhood Preservation Act — (573) 522-8004	Certificate*
REC	Qualified Research Expense — (573) 751-0717	Certificate*
RTC	Remediation — (573) 522-8004	Certificate*
SBI	Small Business Incubator — (573) 751-0717	Certificate*
SCC	Missouri Business Modernization and Technology (Seed Capital) — (573) 751-0717	Original Certificate*
SDT	Skills Development — (573) 526-8254	Certificate*
TDC	Transportation Development — (573) 751-3181	Certificate*
WGC	Wine and Grape Production — (573) 751-0717	Certificate*
YOC	Youth Opportunities — (573) 751-4539	Certificate*

MISSOURI DEVELOPMENT FINANCE BOARD

PO BOX 567, JEFFERSON CITY, MO 65102-0567

<http://www.mdfb.org> • (573) 751-8479

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
BUC	Missouri Business Use Incentives for Large Scale Development (BUILD)	Certificate*
DRC	Development Reserve	Certificate*
EFC	Export Finance	Certificate*
IDC	Infrastructure Development	Certificate*

MISSOURI DEVELOPMENT HOUSING COMMISSION

3435 BROADWAY, KANSAS CITY, MO 64111

<http://www.mhdc.com>

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
AHC	Affordable Housing Assistance — (816) 759-6662	Certificate*
LHC	Missouri Low Income Housing — (816) 759-6668	Eligibility Statement, K-1, 8609A, 8609 (first yr.)

MISSOURI DEPARTMENT OF REVENUE

PO BOX 2200, JEFFERSON CITY, MO 65105-2200

<http://www.dor.mo.gov/tax> • (573) 751-5819 or (573) 522-2089

Alpha Code	Name of Credit	Attach to Form MO-TC
AMC	Advantage Missouri	Certificate*
ATC	Special Needs Adoption	Form ATC
BFT	Bank Franchise Tax	Form INT-2, Form BFT, Schedule BF
BTC	Bank Tax Credit for S Corporation Shareholders	Form BTC, Form INT-2, K-1
DAC	Disabled Access	Federal Form 8826 and Form MO-8826

MISSOURI AGRICULTURAL AND SMALL BUSINESS DEVELOPMENT AUTHORITY

PO BOX 630, JEFFERSON CITY, MO 65102-0630

<http://www.mda.mo.gov> • (573) 751-2129

Alpha Code	Name of Credit	Attach to Form MO-TC
APU	Agricultural Product Utilization Contributor	Certificate*
NGC	New Generation Cooperative Incentive	Certificate*

MISSOURI DEPARTMENT OF NATURAL RESOURCES

JEFFERSON CITY, MO 65105-0176

<http://www.dnr.missouri.gov>

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
CPC	Charcoal Producers — (573) 751-4817	Certificate*
WEC	Processed Wood Energy — (573) 751-3443	Certificate*

MISSOURI DEPARTMENT OF HIGHER EDUCATION

PO BOX 6730, JEFFERSON CITY, MO 65105-6730

<http://www.dhe.mo.gov>

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
HEC	Higher Education Scholarship Fund — (573) 751-3940 Toll-free: 800-473-6757	Certificate*

MISSOURI DEPARTMENT OF SOCIAL SERVICES

3515 AMAZONAS DR., JEFFERSON CITY, MO 65109

<http://www.dss.missouri.gov>

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
MHC	Maternity Home — (573) 751-8934	Certificate*

MISSOURI DEPARTMENT OF PUBLIC SAFETY

PO BOX 749, JEFFERSON CITY, MO 65102-0749

<http://www.dps.mo.gov>

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
DVC	Shelter for Victims of Domestic Violence — (573) 751-5103	Certificate*

MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION

PO BOX 480, JEFFERSON CITY, MO 65102-0480

<http://www.dese.mo.gov/>

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
SMC	Sponsorship and Mentoring Program — (573) 751-4192	Certificate*

MISSOURI DEPARTMENT OF HEALTH DIVISION OF SENIOR SERVICES

PO BOX 570, JEFFERSON CITY, MO 65102-0570

<http://www.dhss.missouri.gov>

Alpha Code	Name of Credit and Phone Number	Attach to Form MO-TC
SCT	Shared Care — (800) 235-5503	Must Register Each Year With Division of Aging—Attach Form MO-SCC

FORM MO-PTS

Information to Complete Property Tax Credit Schedule

If you qualify for the Property Tax Credit you must attach your Form MO-PTS to your Form MO-1040 and mail to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

Important: You must complete Form MO-1040, Line 1 through Line 36, before you complete Form MO-PTS.

If your filing status on Form MO-1040 is married filing combined, but you and your spouse lived at different addresses the entire year, you may file a separate Form MO-PTS. If filing a separate Form MO-PTS, you cannot take the \$2,000 deduction on Line 9. (Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.)

QUALIFICATIONS

Check the applicable box to indicate under which qualification you are filing the Form MO-PTS.

Helpful Hints

- If you are legally married and living together, you must file married filing combined and include all household income.
- Please use **your** social security number, **not** the social security number of a deceased relative.

LINE 2 — SOCIAL SECURITY BENEFITS

Enter the amount of nontaxable social security benefits before any deductions and/or amount of social security equivalent railroad retirement benefits. See the following to determine nontaxable benefits.

- Federal Form 1040, Line 20a less Line 20b
- Federal Form 1040A, Line 14a less Line 14b
- Form SSA-1099 and/or RRB-1099, Total Amount Before Deductions (if you did not include an amount on Federal Forms 1040 or 1040A)

Lump sum distributions must be claimed in the year in which they were received.

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2003

- PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
- SEE THE REVERSE SIDE FOR MORE INFORMATION.

Box 1. Name BETTY TAXPAYER		Box 2. Beneficiary's Social Security Number 555-66-7777
Box 3. Benefits Paid in 2003 *\$8,400.00	Box 4. Benefits Repaid to SSA in 2003 NONE	Box 5. Net Benefits for 2003 (Box 3 minus Box 4) \$8,400.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$7,800.00 Medicare premiums deducted from your benefit \$600.00 Total Additions \$8,400.00 Benefits for 2003 \$8,400.00		DESCRIPTION OF AMOUNT IN BOX 4 NONE
*Includes: \$12.00 Paid in 2003 for 2002		Box 6. Voluntary Federal Income Tax Withheld NONE
		Box 7. Address BETTY TAXPAYER 5500 TAXES LANE TAXTOWN, MO 55555-5555
		Box 8. Claim Number (Use this number if you need to contact SSA.) 555-66-7777

Form SSA-1099-SM (1-2003)

DO NOT RETURN THIS FORM TO SSA OR IRS

0603554

Helpful Hints

- Wait to file your return until you get your Form SSA-1099. This is not the statement indicating what your benefits will be, but it is the actual Form SSA-1099 received in January, 2004 that states what your benefits were for the entire 2003 year. See the diagram above.
- If you are receiving railroad retirement benefits, you should get two Form RRB-1099s. Form RRB-1099-R shows annuities and pensions and the Form RRB-1099 is your social security equivalent railroad retirement benefits. Include the amount from Form RRB-1099 that states social security equivalent (usually Tier I benefits) on Line 2.

LINE 3 — EXEMPT INTEREST AND PENSION INCOME

Enter the amount of pensions, annuities, dividends, or exempt interest income **not** included on Form MO-PTS, Line 1. (Do not include amount of excludable costs of pensions or annuities.) See the next column to determine the amount of your pension or exempt interest:

- Forms 1099-R(s) or W-2P(s) — Total amount before deductions not included on Form MO-1040, Line 6 (Missouri adjusted gross income).
- Form 1099-INT(s) — Total amount not included on Form MO-1040, Line 6 (Missouri adjusted gross income). Include tax exempt interest from Form MO-A, Part 1, Line 6.

LINE 4 — RAILROAD RETIREMENT BENEFITS

Enter railroad retirement benefits **before deductions** for medical premiums or withholdings of any kind from Form MO-A, Part 1, Line 8. (**Attach a copy of your Form RRB-1099-R, if applicable.**) (Do not include social security equivalent railroad retirement included on Line 2.)

LINE 5 — VETERAN BENEFITS

Include your veteran payments and benefits on Line 5. Veteran payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds.

Exceptions: If you are 100 percent disabled as a result of military service, you are not required to include your veteran payments and benefits. **You must attach a**

letter from the Veterans Administration that states that you are 100 percent disabled as a result of military service. To request a copy of the letter call the Veterans Administration at (800) 827-1000.

If you are a surviving spouse and your spouse was 100 percent disabled as a result of military service, all the veteran payments and benefits must be included.

LINE 6 — PUBLIC ASSISTANCE

Include the amount of public relief, public assistance, supplemental security income (SSI), and Temporary Assistance payments received by you and/or your minor children. This includes any governmental cash received. Do not include the value of commodity foods, food stamps, or heating and cooling assistance. **Attach a copy of Form SSA-1099(s), or a letter from the Social Security Administration that includes the total amount of assistance received.**

Helpful Hints

- Supplemental security income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received from your local social security office. The form should be stamped or signed by the Social Security Administration. If you have minor children who receive SSI benefits, the children do not qualify for a credit. However, if you qualify for a credit, you must include the children's SSI benefits on Line 6.
- If you receive temporary assistance from the Family Support Division (FSD), you must include **all** cash benefits received for your **entire** family. The Department of Revenue verifies this information and failure to include total benefits may delay your refund.

LINE 7 — NONBUSINESS LOSS(ES)

Complete Line 7 only if you included non-business losses on Form MO-PTS, Line 1. If you included nonbusiness losses on Line 1, add back the amount of the loss on Line 7. A nonbusiness loss is a loss of income that did not result from a trade or business. (Losses from Federal Form 1040, Schedule F and Schedule C are considered business losses and should not be included here.)

LINE 9 — MARRIED

If you are married, filing a combined claim with your spouse, enter \$2,000 and be sure to include both incomes on Lines 1–6. If you are single, enter "0". (If you are **married—living separate for entire year**, and you are filing a separate Form MO-PTS, enter "0".)

Note: Your home or dwelling is the place in which you reside in Missouri, whether owned or rented, and the surrounding land, not to exceed five acres, as is reasonably necessary for use of the dwelling as a home. A home may be part of a larger unit such as a farm or building partly rented or used for business. It may be a room in a nursing home, an apartment, or a mobile home unit.

LINE 11 — OWN YOUR HOME

If you owned and occupied your home, include the amount of real estate tax you paid. **Do not include special assessments (sewer lateral, parks, and trafficway), penalties, service charges, and interest listed on your tax receipt.**

Helpful Hint

If you have paid real estate taxes for a prior year, you must file a claim for that year.

If your home is more than five acres or you own a mobile home, attach Form 948, Assessor's Certification. Your county assessor will complete the form upon your request. If you own a mobile home, the Form 948 must show only the value of the mobile home. Vehicles and other items on the personal property receipt are not allowed on the credit.

Helpful Hint

If you own your home and other adults (other than spouse) live there and pay rent, the rent must be claimed as federal adjusted gross income.

If you share a home, report only the portion of real estate tax that was actually paid by you.

If you sold your home during the year, attach a copy of the seller's agreement to your claim.

Helpful Hint

The percentage of your home that is used for business purposes, must be subtracted from your real estate taxes paid. If you needed to use a Form 948 to calculate the amount of real estate tax, you must subtract the percentage of your home that is used for business purposes from the allowable real estate taxes paid calculated on the Form 948.

Example: Ruth has 10 acres surrounding her house. She needs to use a Form 948, because she is only entitled to receive credit for 5 acres. By her calculations, she enters \$500 on Form 948, Line 6. Ruth also uses 15% of her house for her business. She will multiply \$500 by 85% and put this figure (\$425) on Form MO-PTS, Line 11.

LINE 12 — RENT YOUR HOME

Complete one Form MO-CRP, Certification of Rent Paid, for **each** rented home (including mobile home and/or lot) you occupied during 2003. The Form MO-CRP is on the back of the Form MO-PTS. If two or more unmarried individuals over 18 years of age share a residence and each pay part of the rent, **only the portion actually paid by the claimant** can be claimed. If the rent receipt or lease is for the total rent amount, then the percentage on Line G of the Form MO-CRP must be used to determine your credit. **Additional persons sharing residence/percentage to be entered:** (1 person 50%, 2 people 33%, 3 people 25%). Total Line 8 on all the Form MO-CRP(s) completed and enter the amount in the first box on Line 12. Multiply the total by 20 percent and enter the result on Line 12.

If your gross rent paid exceeds your household income, you must attach a detailed statement explaining how the additional rent was paid or the claim will be denied.

Helpful Hints

- If your rent is more than 60 percent of your income, you may qualify for housing assistance and you may be claiming the portion of your rent paid by a housing assistance program. Please claim only the amount of rent you pay or your refund will be delayed.
- If you don't qualify for housing assistance, please send an explanation of how additional rent is being paid.

Attach a copy of your 2003 lease agreement(s), rent receipt(s), or a statement from your landlord. The lease agreement(s), rent receipt(s), or statement must be signed by the landlord and include his/her tax identification or social security number and phone number. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide a lease agreement, rent receipts, or statement.

Helpful Hints

- An apartment is a room or suite of rooms with separate facilities for cooking and other normal household functions.
- A boarding home is a house that provides meals, lodging, and the residents share common facilities.

LINE 14 — PROPERTY TAX CREDIT

Apply Lines 10 and 13 to the Property Tax Credit Chart on pages 38 and 39 to determine the amount of your property tax credit.

Helpful Hint

Your property tax credit is figured by comparing your total income received to 20 percent of your net rent paid or real estate tax paid. To make the comparison and determine your credit, use the 2003 Property Tax Credit Chart on pages 38 and 39. Lines are provided on the chart to help you figure this amount.

Example: Ruth paid \$800 in real estate tax and her total household income was \$14,000. Ruth will apply her tax paid and her total household income to the chart to figure out her credit amount. Since the maximum credit is \$750, Ruth will actually use \$750 and her total household income of \$14,000 to make the comparison. When using the chart, Ruth finds where \$14,000 and \$750 “meet” to figure her credit. The two numbers “meet” on the chart where the credit amount is \$702. Ruth will get a \$702 credit for the real estate tax she paid.

Information to Complete Form MO-CRP

STEP 1

Enter all information requested on Lines 1–5. If rent is paid to a relative, the relationship to the landlord must be indicated on Line 1.

STEP 2

Enter on Line 6 the gross rent paid. Exclude rent paid for any portion of your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes. **Also, exclude any rent paid to your landlord on your behalf by any organization.**

STEP 3

If you were a resident of a nursing home or boarding home during 2003, use the applicable percentage on Line 7. If you live in a hotel and meals are included in your rent payment, enter 50 percent; otherwise enter 100 percent. If two or more unmarried individuals over 18 years of age share a residence and each pay part of the rent, **only the portion actually paid by the claimant** can be claimed. If the rent receipt or lease is for the total rent amount, then the percentage on Line G of the Form MO-CRP must be used to determine your credit. If none of the reductions apply to you, enter 100 percent on Line 7.

STEP 4

Multiply Line 6 by the percentage on Line 7. Enter this amount on Form MO-CRP, Line 8 and on Form MO-PTS, Line 12 (first box).

- A. Enter amount from Line 10 here _____ (If amount is more than \$750, use \$750 to look up your credit.)
 B. Enter amount from Line 13 here _____ (If amount is more than \$750, use \$750 to look up your credit.)
 C. Find where these two numbers "meet" below to figure your credit amount. Enter on Form MO-PTS, Line 14.

2003 PROPERTY TAX CREDIT CHART

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

		FROM										FROM										FROM													
		726	701	676	651	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1				
		TO										TO										TO													
		750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25				
FROM	TO	Refund is the actual total amount of allowable real estate tax paid or rent credit equivalent not to exceed \$750 (Form MO-PTS, Line 13).																																	
1	13,000	729	704	679	654	629	604	579	554	529	504	479	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4				
\$13,001	\$13,300	721	696	671	646	621	596	571	546	521	496	471	446	421	396	371	346	321	296	271	246	221	196	171	146	121	96	71	46	21					
13,301	13,600	712	687	662	637	612	587	562	537	512	487	462	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12					
13,601	13,900	702	677	652	627	602	577	552	527	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2					
13,901	14,200	693	668	643	618	593	568	543	518	493	468	443	418	393	368	343	318	293	268	243	218	193	168	143	118	93	68	43	18						
14,201	14,500	683	658	633	608	583	558	533	508	483	458	433	408	383	358	333	308	283	258	233	208	183	158	133	108	83	58	33	8						
14,501	14,800	672	647	622	597	572	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22							
14,801	15,100	661	636	611	586	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11							
15,101	15,400	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25								
15,401	15,700	638	613	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13								
15,701	16,000	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1								
16,001	16,300	614	589	564	539	514	489	464	439	414	389	364	339	314	289	264	239	214	189	164	139	114	89	64	39	14									
16,301	16,600	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1									
16,601	16,900	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13										
16,901	17,200	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25											
17,201	17,500	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11											
17,501	17,800	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22												
17,801	18,100	532	507	482	457	432	407	382	357	332	307	282	257	232	207	182	157	132	107	82	57	32	7												
18,101	18,400	517	492	467	442	417	392	367	342	317	292	267	242	217	192	167	142	117	92	67	42	17													
18,401	18,700	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2													
18,701	19,000																																		

EXAMPLE:

If Line 10 is \$19,000 and Line 13 of Form MO-PTS is \$275, then the tax credit would be \$27.

EXAMPLE:
 If Line 10 is \$19,000 and
 Line 13 of Form MO-PTS is
 \$275, then the tax credit
 would be \$27.

AMOUNT FROM LINE B ON PAGE 1 OF CHART OR FROM FORM MO-PTS, LINE 13 —TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

Amount from page 1 of chart, Line A or Form MO-PTS, Line 10 — NET HOUSEHOLD INCOME		FROM										FROM																			
		TO										TO																			
		726	701	676	651	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1
FROM	TO	750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
19,001	19,300	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11										
19,301	19,600	470	445	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20											
19,601	19,900	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4											
19,901	20,200	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12												
20,201	20,500	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20													
20,501	20,800	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2													
20,801	21,100	384	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9														
21,101	21,400	366	341	316	291	266	241	216	191	166	141	116	91	66	41	16															
21,401	21,700	347	322	297	272	247	222	197	172	147	122	97	72	47	22																
21,701	22,000	328	303	278	253	228	203	178	153	128	103	78	53	28	3																
22,001	22,300	308	283	258	233	208	183	158	133	108	83	58	33	8																	
22,301	22,600	289	264	239	214	189	164	139	114	89	64	39	14																		
22,601	22,900	268	243	218	193	168	143	118	93	68	43	18																			
22,901	23,200	248	223	198	173	148	123	98	73	48	23																				
23,201	23,500	227	202	177	152	127	102	77	52	27	2																				
23,501	23,800	205	180	155	130	105	80	55	30	5																					
23,801	24,100	184	159	134	109	84	59	34	9																						
24,101	24,400	162	137	112	87	62	37	12																							
24,401	24,700	139	114	89	64	39	14																								
24,701	25,000	116	91	66	41	16																									

This area indicates no credit is allowable.

Examples:

- If Line 10 of Form MO-PTS is \$13,000 or less, and Line 13 is \$176 the tax credit would be \$176.
- If Line 10 of Form MO-PTS is \$16,050 and Line 13 is \$750, the tax credit would be \$626.
- If Line 10 of Form MO-PTS is \$24,400 and Line 13 is \$700, the tax credit would be \$112.

2003 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return.** This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cainsville R-I	058	Crystal City 47	110	Galena R-II	161	Howell Valley R-I	210
Adair Co. R-II (Brashear) . .	045	Calhoun R-VIII	059	Dadeville R-II	111	Gallatin R-V	162	Hudson R-IX	211
Adrian R-III	001	Callao C-8	061	Dallas Co. R-I (Buffalo) . .	112	Gasconade C-4 (Falcon) . .	163	Humansville R-IV	212
Advance R-IV	002	Camdenton R-III	062	Davis R-XII	113	Gasconade Co. R-I		Hume R-VIII	213
Afton 101	003	Cameron R-I	063	Delta C-7 (Deering)	385	(Hermann)	197	Hurley R-I	214
Albany R-III	004	Campbell R-II	064	Delta R-V	116	Gasconade Co. R-II			
Altenburg 48	005	Canton R-V	065	Dent-Phelps R-III		(Owensville)	376	Iberia R-V	215
Alton R-IV	006	Cape Girardeau 63	066	(RFD, Salem)	117	Gideon 37	165	Independence 30	217
Appleton City R-II	008	Carl Junction R-I	067	DeSoto 73	114	Gilliam C-4	166	Iron Co. C-4 (Viburnum) .	218
Arcadia Valley R-II		Carrollton R-VII	068	Dexter R-XI	118	Gilman City R-IV	167		
(Ironton)	009	Carthage R-IX	069	Diamond R-IV	119	Glenwood R-VIII	169	Jackson R-II	219
Ash Grove R-IV	011	Caruthersville 18	070	Dixon R-I	120	Golden City R-III	171	Jasper Co. R-V	222
Atlanta C-3	012	Cass Co. R-V	010	Doniphan R-I	121	Gorin R-III	172	Jefferson C-123	
Aurora R-VIII	013	Cassville R-IV	071	Dora R-III	122	Grain Valley R-V	173	(Nodaway Co.)	223
Ava R-I	014	Center 58		Drexel R-IV	123	Grandview C-4		Jefferson City	224
Avenue City R-IX	015	(Jackson County)	074	Dunklin R-V		(Jackson Co.)	174	Jefferson Co. R-VII	
Avilla R-XIII	016	Centerville R-I	077	(Jefferson Co.)	124	Grandview R-II		(RFD, Festus)	225
		Central R-III (Park Hills) .	480			(Jefferson Co.)	175	Jennings	227
Bakersfield R-IV	017	Centralia R-VI	079	East Buchanan Co. C-I		Green City R-I	177	Johnson Co. R-VII	571
Ballard R-II	018	Chadwick R-I	080	(Gower)	125	Green Forest R-II	178	Joplin R-VIII	228
Bayless	019	Chaffee R-II	081	East Carter Co. R-II		Green Ridge R-VIII	179	Junction Hill C-12	229
Bell City R-II	020	Charleston R-I	083	(Ellsinore)	126	Greene Co. R-VIII			
Bellevue R-III	022	Chilhowee R-IV	084	East Lynne 40	127	(Rogersville)	277	Kansas City 33	231
Belton 124	023	Chillicothe R-II	085	East Newton Co. R-VI . . .	128	Greenfield R-IV	180	Kearney R-I	232
Bernie R-XIII	025	Clark Co. R-I (Kahoka) . .	230	East Prairie R-II	129	Greenville R-II	181	Kelso C-7	233
Bevier C-4	026	Clarksburg C-2	087	El Dorado Springs R-II . .	131	Grundy Co. R-V (Galt) . .	182	Kennett 39	234
Billings R-IV	029	Clarkton C-4	088	Eldon R-I	132			Keytesville R-III	235
Bismarck R-V	030	Clayton	089	Elsberry R-II	134	Hale R-I	184	King City R-I	236
Blackwater R-II	031	Clearwater R-I	090	Eminence R-I	135	Halfway R-III	185	Kingston K-14	
Bloomfield R-XIV	033	Clever R-V	091	Everton R-III	137	Hamilton R-II	187	(Washington Co.)	237
Blue Eye R-V	034	Climax Springs R-IV . . .	092	Excelsior Springs 40 . . .	138	Hancock Place	188	Kingston 42 (Caldwell	
Blue Springs R-IV	035	Clinton	093	Exeter R-VI	139	Hannibal 60	189	Co.)	238
Bolivar R-I	037	Clinton Co. R-III				Hardeman R-X	190	Kingsville R-I	239
Boncl R-X	038	(Plattsburg)	397	Fair Grove R-X	140	Hardin-Central C-2	191	Kirbyville R-VI	240
Boone Co. R-IV		Cole Camp R-I	096	Fair Play R-II	141	Harrisburg R-VIII	192	Kirksville R-III	241
(Hallsville)	186	Cole Co. R-I		Fairfax R-III	142	Harrisonville R-IX	193	Kirkwood R-VII	242
Boonville R-I	039	(Russellville)	432	Fairview R-XI	144	Hartville R-II	194	Knob Noster R-VIII . . .	244
Bosworth R-V	040	Cole Co. R-II		Farmington R-VII	146	Hayti R-II	195	Knox Co. R-I (Edina) . .	245
Bowling Green R-I	042	(RFD, Jefferson City) . .	097	Fayette R-III	147	Hazelwood	196		
Bradleyville R-I	043	Cole Co. R-V (Eugene) . .	136	Ferguson-Florissant R-II .	148	Henry Co. R-I (Windsor) .	553	Laclede Co. C-5	
Branson R-IV	044	Columbia 93	098	Festus R-VI	149	Hermitage R-IV	198	(RFD, Lebanon)	247
Braymer C-4	046	Community R-VI	099	Fordland R-III	151	Hickman Mills C-1	200	Laclede Co. R-I (Conway) .	102
Breckenridge R-I	047	Concordia R-II	101	Forsyth R-III	152	Hickory Co. R-I		Ladue (St. Louis Co.) . . .	248
Brentwood	048	Cooper Co. R-IV		Fort Osage R-I (Route 2,		(Urbana)	201	Lafayette Co. C-1	
Bronaugh R-VII	049	(Bunceton)	054	Independence)	153	Higbee R-VIII	202	(Higginsville)	249
Brookfield R-III	050	Cooter R-IV	103	Fort Zumwalt R-II	154	High Point R-III	203	Lakeland R-II	
Brunswick R-II	052	Couch R-I	104	Fox C-6 (Arnold)	155	Hillsboro R-III	204	(Deepwater)	251
Buchanan Co. R-IV		Cowgill R-VI	105	Francis-Howell (R-III) . .	156	Holcomb R-III	205	Lamar R-I	252
(DeKalb)	115	Craig R-III	106	Franklin Co. R-II		Holden R-III	206	LaMonte R-IV	253
Bucklin R-II	053	Crane R-III	107	(RFD, New Haven)	157	Holliday C-2	207	LaPlata R-II	285
Bunker R-III	055	Crawford Co. R-I		Fredericktown R-I	158	Hollister R-V	208	Laquey R-V	254
Butler R-V	056	(Bourbon)	041	Fulton 58	159	Houston R-I	209	Laredo R-VII	255
		Crawford Co. R-II (Cuba) .	108			Howard Co. R-II		Lathrop R-II	257
Cabool R-IV	057	Crocker R-II	109	Gainesville R-V	160	(Glasgow)	168	Lawson R-XIV	258

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Lebanon R-III	260	Moniteau Co. R-VI		Osage Co. R-III		Santa Fe R-X		Sturgeon R-V	495
Lee's Summit R-VII	261	(Tipton)	507	(Westphalia)	544	(Alma)	250	Success R-VI	496
Leesville R-IX	262	Monroe City R-I	323	Osborn R-O	373	Sarcoxi R-II	436	Sullivan C-2	497
Leeton R-X	263	Montgomery Co. R-II		Osceola	374	Savannah R-III	437	Summersville R-II	498
Leopold R-III	264	(Montgomery City)	324	Oterville R-VI	375	School of the Osage R-II	439	Sunrise R-IX	499
Lesterville R-IV	265	Montrose R-XIV	325	Ozark R-VI	377	Schuyler Co. R-I	440	Swedeborg R-III	500
Lewis Co. C-1		Morgan Co. R-I (Stover)	491			Scotland Co. R-I		Sweet Springs R-VII	501
(Ewing)	266	Morgan Co. R-II		Palmyra R-I	378	(Memphis)	441		
Lexington R-V	267	(Versailles)	523	Paris R-II	379	Scott City R-I	573	Taneyville R-II	502
Liberal R-II	268	Mound City R-II	327	Park Hill	380	Scott Co. Central		Tarkio R-I	503
Liberty 53	269	Mountain Grove R-III	328	Parkway C-2	381	(Sikeston)	443	Thayer R-II	504
Licking R-VIII	271	Mountain View-Birch		Pattonburg R-II	382	Scott Co. R-IV (Benton)	442	Thornfield R-I	505
Lincoln R-II	272	Tree R-III	329	Pattonville R-III	383	Sedalia 200	444	Tina-Avalon R-II	506
Lindbergh R-VIII	273	Mt. Vernon R-V	330	Pemiscot Co. R-III		Senath Hornesville C-8	445	Trenton R-IX	508
Linn Co. R-I (Purdin)	572			(RFD, Caruthersville)	386	Seneca R-VII	446	Tri-County R-VII	
Livingston Co. R-III		Naylor R-II	331	Pemiscot Co. Special		Seymour R-II	447	(Jamesport)	509
(Chula)	275	Neelyville R-IV	332	School Dist.	576	Shawnee R-III	448	Troy R-III	510
Lockwood R-I	276	Nell Holcomb R-IV	333	Perry Co. 32	387	Shelby Co. C-1		Twin Rivers R-X	
Lone Jack C-6	278	Neosho R-V	334	Pettis Co. R-V		(Shelbyville)	449	(Broseley)	512
Lonedell R-XIV	279	Nevada R-V	335	(Hughesville)	389	Shelby Co. R-IV			
Louisiana R-II	280	New Bloomfield R-III	336	Pettis Co. R-XII		(Shelbina)	450	Union R-XI (Franklin	
Luray 33	281	New Franklin R-I	337	(RFD, Sedalia)	390	Sheldon R-VIII	451	Co.)	514
Lutie R-VI	282	New Haven (Franklin		Phelps Co. R-III		Shell Knob 78	452	Union Star R-II	515
		Co.)	338	(Edgar Springs)	130	Sherwood Cass R-VIII		University City	517
Macks Creek R-V	283	New Madrid Co. R-I	340	Pierce City R-VI	391	(Creighton)	453		
Macon Co. R-I		New York R-IV	341	Pike Co. R-III (Clarksville)	392	Sikeston R-VI	454	Valley Park	518
(Macon)	284	Newburg R-II	342	Pilot Grove C-4	393	Silex R-I	455	Valley R-VI (Caledonia)	519
Macon Co. R-IV		Newtown-Harris R-III	343	Plainview R-VIII	394	Skyline R-II	456	Van Buren R-1	520
(New Cambria)	286	Niangua R-V	344	Plato R-V	395	Slater	457	Van-Far R-I	521
Madison C-3	287	Nixa R-II	345	Platte Co. R-III		Smithton R-VI	458	Verona R-VII	522
Malden R-I	288	Nodaway-Holt R-VII		(Platte City)	396	Smithville R-II	459		
Malta Bend R-V	289	(Graham)	346	Pleasant Hill R-III	398	South Callaway R-II		Walnut Grove R-V	527
Manes R-V	290	Nonresident	347	Pleasant Hope R-VI	399	(Mokane)	460	Warren Co. R-III	
Mansfield R-IV	291	Norborne R-VIII	348	Pleasant View R-VI	400	South Harrison Co. R-II		(Warrenton)	529
Maplewood-Richmond		Normandy	349	Polo R-VII	401	(Bethany)	461	Warrensburg R-VI	528
Heights	292	North Andrew Co. R-VI		Poplar Bluff R-I	402	South Holt Co. R-I		Warsaw R-IX	530
Marceline R-V	293	(Rosendale)	350	Portageville	574	(Oregon)	462	Washington	531
Maries Co. R-I (Vienna)	524	North Callaway R-I		Potosi R-III	403	South Iron Co. R-I		Waynesville R-VI	532
Maries Co. R-II (Belle)	021	(Kingdom City)	351	Prairie Home R-V	404	(Annapolis)	463	Weaubleau R-III	533
Marion C. Early R-V		North Daviess R-III	220	Princeton R-V	405	South Nodaway Co. R-IV		Webb City R-VII	534
(Morrisville)	294	North Harrison R-III		Pulaski Co. R-IV		(Barnard)	464	Webster Groves	535
Marion Co. R-II	295	(Eagleville)	353	(Richland)	420	South Pemiscot Co. R-V		Wellington-Napoleon	
Marionville R-IX	296	North Kansas City 74	354	Purdy R-II	406	(Steele)	465	R-IX	536
Mark Twain R-VIII	297	North Mercer Co. R-III		Putnam Co R-1	516	Southern Boone Co. R-I	466	Wellston	537
Marquand-Zion R-VI	298	(Mercer)	355	Puxico R-VIII	407	Southern Reynolds Co.		Wellsville-Middletown	
Marshall	299	North Nodaway Co. R-VI				R-II	467	R-I	538
Marshfield R-I	300	(Hopkins)	356	Ralls Co. R-II (Center)	408	Southland C-9		(Cardwell)	468
Maryville R-II	302	North Pemiscot Co. R-I		Raymondville R-VII	410	Southwest Livingston Co.		Southwest Livingston Co.	
Maysville R-I	303	(Wardell)	357	Raymore-Peculiar R-II	411	R-I	469	R-I	469
McDonald Co. R-I		North Platte Co. R-I		Raytown C-2	412	Southwest R-V		Southwest R-V	
(Anderson)	304	(Dearborn)	358	Reeds Spring R-IV	413	(Barry Co.)	470	(Barry Co.)	470
Meadow Heights R-II	305	North St. Francois Co. R-I		Renick R-V	414	Sparta R-III	471	Special School District of	
Meadville R-IV	306	(Bonne Terre)	352	Republic R-III		St. Louis Co.	577	St. Louis Co.	577
Mehlville R-IX	307	North Wood R-IV	359	(Republic)	415	Spickard R-II	472	Spickard R-II	472
Meramec Valley R-III	308	Northeast Nodaway Co. R-V		Revere C-3	416	Spokane R-VII	473	Spokane R-VII	473
Mexico 59	310	(Ravenwood)	360	Rich Hill R-IV	417	Spring Bluff R-XV	474	Spring Bluff R-XV	474
Miami R-I (Bates Co.)	311	Northeast Randolph Co. R-IV		Richards R-V	418	Springfield R-XII	475	Springfield R-XII	475
Miami R-I (Saline Co.)	312	(Cairo)	361	Richland R-I		St. Charles Co. R-V		St. Charles Co. R-V	
Mid-Buchanan Co. R-V		Northeast Vernon Co. R-I		(Stoddard Co.)	419	(Orchard Farm)	477	(Orchard Farm)	477
(Faucett)	313	(Walker)	526	Richmond R-XVI	421	St. Charles R-VI	476	St. Charles R-VI	476
Middle Grove C-1	314	Northwest R-I		Richwoods R-VII	422	St. Clair R-XIII	478	St. Clair R-XIII	478
Midway R-I	316	(High Ridge)	362	Ridgeway R-V	423	St. Elizabeth R-IV	479	St. Elizabeth R-IV	479
Milan C-2	317	Northwestern R-I		Ripley Co. R-III		St. James R-I	481	St. James R-I	481
Miller R-II	318	(Mendon)	363	(Gatewood)	164	St. Joseph	482	St. Joseph	482
Miller Co. R-III		Norwood R-I	364	Ripley Co. R-IV		St. Louis City	483	St. Louis City	483
(Tuscumbia)	511			(RFD, Doniphan)	424	Stanberry R-II	484	Stanberry R-II	484
Mirabile C-1	319	Oak Grove R-VI	366	Risco R-II	425	Ste. Genevieve Co. R-II	485	Ste. Genevieve Co. R-II	485
Missouri City 56	320	Oak Hill R-I	367	Ritenour	426	Steelville R-III	486	Steelville R-III	486
Moberly	321	Oak Ridge R-VI	368	Riverview Gardens	427	Stet R-XV	487	Stet R-XV	487
Monett R-I	322	Odessa R-VII	369	Rock Port R-II	428	Stewartsville C-2	488	Stewartsville C-2	488
Moniteau Co. C-1		Oran R-III	370	Rockwood R-VI	429	Stockton R-I	489	Stockton R-I	489
(Jamestown)	221	Orearville R-IV	371	Rolla 31	430	Stoutland R-II	490	Stoutland R-II	490
Moniteau Co. R-I		Oregon-Howell R-III	246	Roscoe C-I	431	Strafford R-VI	492	Strafford R-VI	492
(California)	060	Orrick R-XI	372			Strain-Japan R-XVI	575	Strain-Japan R-XVI	575
Moniteau Co. R-V		Osage Co. R-I (Chamois)	082	Salem R-80	434	Strasburg C-3	494	Strasburg C-3	494
(Latham)	256	Osage Co. R-II (Linn)	274	Salisbury R-IV	435				

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition,

statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

Diagram 1: Form W-2

a Control number <div style="display: flex; justify-content: space-between; align-items: center;"> 22222 <div style="text-align: center;"> Void <input type="checkbox"/> </div> <div style="text-align: right; font-size: 0.8em;"> For Official Use Only ▶ OMB No. 1545-0008 </div> </div>					
b Employer identification number		1 Wages, tips, other compensation <div style="display: flex; align-items: center;"> \$ </div>		2 Federal income tax withheld <div style="display: flex; align-items: center;"> \$ </div>	
c Employer's name, address, and ZIP code		3 Social security wages <div style="display: flex; align-items: center;"> \$ </div>		4 Social security tax withheld <div style="display: flex; align-items: center;"> \$ </div>	
d Employee's social security number		5 Medicare wages and tips <div style="display: flex; align-items: center;"> \$ </div>		6 Medicare tax withheld <div style="display: flex; align-items: center;"> \$ </div>	
e Employee's first name and initial Last name		7 Social security tips <div style="display: flex; align-items: center;"> \$ </div>		8 Allocated tips <div style="display: flex; align-items: center;"> \$ </div>	
f Employee's address and ZIP code		9 Advance EIC payment <div style="display: flex; align-items: center;"> \$ </div>		10 Dependent care benefits <div style="display: flex; align-items: center;"> \$ </div>	
11 Nonqualified plans <div style="display: flex; align-items: center;"> \$ </div>		12a See instructions for box 12 <div style="display: flex; align-items: center;"> \$ </div>		12b <div style="display: flex; align-items: center;"> \$ </div>	
13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12c <div style="display: flex; align-items: center;"> \$ </div>		12d <div style="display: flex; align-items: center;"> \$ </div>	
14 Other		15 State Employer's state ID number		16 State wages, tips, etc. <div style="display: flex; align-items: center;"> \$ </div>	
17 State income tax <div style="display: flex; align-items: center;"> \$ </div>		18 Local wages, tips, etc. <div style="display: flex; align-items: center;"> \$ </div>		19 Local income tax <div style="display: flex; align-items: center;"> \$ </div>	
20 Locality name					

Form W-2 Wage and Tax Statement (99)

Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

2003

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Missouri Taxes Withheld

Earnings Tax

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Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
Income Tax: (573) 290-5363
Business Tax: (573) 290-5850

Jefferson City

3237 W. Truman Blvd., Suite 100
Income Tax: (573) 522-1578
Business Tax: (573) 751-7191

Kansas City

615 East 13th St., Room B-2
Income Tax: (816) 889-2920
Business Tax: (816) 889-2944

St. Louis

3256 Laclede Station Rd.,
Suite 101
Maplewood, Missouri
Income Tax: (314) 877-0178
Business Tax: (314) 877-0177

Columbia

1500 Vandiver Dr., Room 113
Income Tax: (573) 884-6851
Business Tax: (573) 884-3814

Joplin

1110 E. Seventh St., Suite 400
Income Tax: (417) 629-3473
Business Tax: (417) 629-3070

Springfield

149 Park Central Square,
Room 313
Income Tax: (417) 895-6445
Business Tax: (417) 895-6474

St. Joseph

525 Jules, Room 314
Income Tax: (816) 387-2642
Business Tax: (816) 387-2230

Other Important Phone Numbers

Form Ordering

Form Order Questions
Refund Inquiry Line

(800) 877-6881

(573) 751-5337

(573) 751-3505

Electronic Filing Information

Forms-by-Fax

(573) 751-3930

(573) 751-4800

Download forms or check the status of your refund from our web site: www.dor.mo.gov/tax

Suggestions for Tax System Improvements e-mail: taxsuggest@dor.mo.gov

STATE OF MISSOURI INCOME AND OPERATING OUTLAYS FISCAL YEAR 2004

During the current operating budget year, the state of Missouri's budget less refunds is \$17,892,508,310.

Income —

Where it will come from . . .

General Revenue . . . \$6,748,428,759

Federal Funds \$6,274,124,285

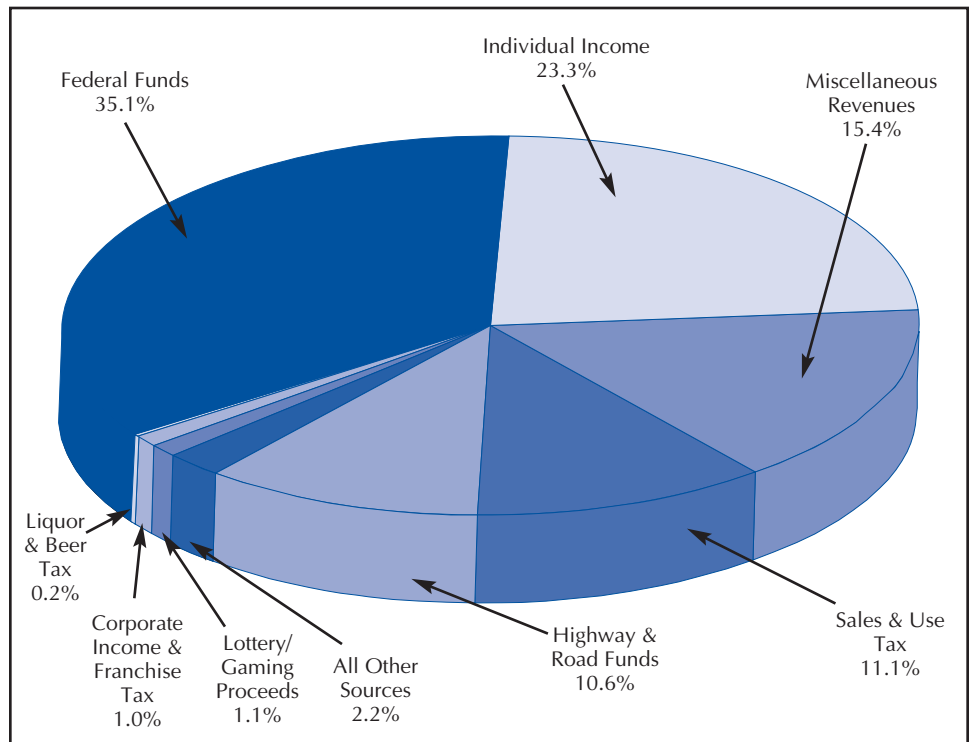
Other Funds \$4,869,955,266

Total Fiscal Year 2004

State of Missouri

Budget \$17,892,508,310

Federal Funds	35.1%
Individual Income	23.3%
Miscellaneous Revenues	15.4%
Sales & Use Tax	11.1%
Highway & Road Funds	10.6%
All Other Sources	2.2%
Liquor/Gaming Proceeds	1.1%
Corporate Income Tax and Corporate Franchise Tax	1.0%
Liquor & Beer Tax	0.2%



According to *Governing Magazine Source Book 2003*,
Missouri ranks 44th in state taxes as a percent of personal income.